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THE

LAW REPORTS.

The Public General Statutes

PASSED IN THE EIGHTH AND NINTH YEARS

OF THE REIGN OF HIS MAJESTY

KING GEORGE THE FIFTH.

1918.

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TABLE

OF

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2. An Act to extend the hours within which Marriages may be lawfully solemnized in Ireland. (*Marriages* (*Ireland*).)

3. An Act to make provision for the joint appointment by the Board of Trade and the Secretary of State for Foreign Affairs of a Secretary of the Overseas Trade Department. (*Overseas Trade Department* (*Secretary*).)

4. An Act to amend the Trustee Savings Banks Acts, 1863 to 1904, with respect to Special Investments and the Separate Surplus Fund. (*Trustee Savings Banks.*)

5. An Act to make further provision with respect to Military Service during the present war. (*Military Service* (*No.* 2).)

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47. An Act to amend the Law with respect to the Capacity of Women to sit in Parliament. (*Parliament* (*Qualification of Women*).)

48. An Act to make further provision with respect to Education in Scotland and for purposes connected therewith. (*Education* (*Scotland*).)

49. An Act to increase the weekly sum which under the Bastardy Laws Amendment Act, 1872, may be ordered to be paid by the putative father of a bastard child. (*Affiliation Orders* (*Increase of Maximum Payment*).)

50. An Act to extend the maximum period which may be allowed to elapse at elections during the present war, and a period of twelve months thereafter, between the close of the poll and the counting of the votes, and to exclude from the operation of the Rules Publication Act, 1893, Orders in Council made under the Representation of the People Act, 1918. (*Representation of the People* (*Amendment*).)

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56. An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and seventeen, and one thousand nine hundred and nineteen, and to appropriate the Supplies granted in this Session of Parliament. (*Appropriation.*)

57. An Act to make provision for the better administration of the enactments relating to Naval, Military, and Air Force War Pensions, Grants, and Allowances, and for certain other purposes connected with such pensions, grants, and allowances. (*War Pensions* (*Administrative Provisions*).)

58. An Act to authorise the taking possession of premises required in connection with schemes of demobilisation, for Employment Exchanges and other purposes of the Ministry of Labour. (*Defence of the Realm* (*Employment Exchanges*).)

59. An Act to make provision for determining the date of the termination of the present war, and for purposes connected therewith. (*Termination of the Present War* (*Definition*).)

60. An Act to amend the Ministry of Munitions Act, 1915. (*Ministry of Munitions.*)

61. An Act for prescribing Minimum Rates of Wages during a limited period and for repealing certain provisions of the Munitions of War Acts. (*Wages* (*Temporary Regulation*).)

THE

PUBLIC GENERAL STATUTES.

[8 Geo. 5.]

CHAPTER 1.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and eighteen and one thousand nine hundred and nineteen.

[19th March 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 906,468*l.* out of the Consolidated Fund for the service of the year ending 31st March 1918.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and eighteen the sum of nine hundred and six thousand four hundred and sixty-eight pounds.

Issue of 645,867,000*l.* out of the Consolidated Fund for the service of the year ending 31st March 1919.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen the sum of six hundred and forty-five million eight hundred and sixty-seven thousand pounds.

Power for the Treasury to borrow.

3.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole six hundred and forty-six million seven hundred and seventy-three thousand four hundred and sixty-eight pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and nineteen, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1918.

CHAPTER 2.

An Act to extend the Hours within which Marriages may be lawfully solemnized in Ireland. [21st March 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of hours for solemnization of marriages.

1.—(1) The enactments specified in the schedule to this Act (being enactments requiring that marriages solemnized at certain places or in certain circumstances shall be solemnized between the hours of eight in the morning and two in the afternoon) shall be amended by the substitution of the words "three in the afternoon" for the words "two in the afternoon," and, in any enactment incorporating the requirement aforesaid, references to the hours first mentioned shall be construed as references to the hours as extended by this section.

(2) The forms of marriage licences shall be altered so as to give effect to the foregoing provisions.

Extent and short title.

2. This Act applies to Ireland only, and may be cited as the Marriages (Ireland) Act, 1918.

SCHEDULE.

Session and Chapter.	Short Title of Act.	Enactments Amended.
7 & 8 Vict. c. 81	The Marriages (Ireland) Act, 1844	Sections four and twenty-nine.
26 & 27 Vict. c. 27.	The Marriage Law (Ireland) Amendment Act, 1863.	Section seven.
33 & 34 Vict. c. 110.	The Matrimonial Causes and Marriage Law (Ireland) Amendment Act, 1870.	Sections thirty-three and thirty-eight.

CHAPTER 3.

An Act to make provision for the joint appointment by the Board of Trade and the Secretary of State for Foreign Affairs of a Secretary of the Overseas Trade Department. [21st March 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Secretary of the Overseas Trade Department.

1.—(1) Notwithstanding anything in any Act it shall be lawful for the Board of Trade and the Secretary of State for Foreign Affairs jointly to appoint a Secretary called the Secretary of the Department of Overseas Trade (Development and Intelligence), who shall discharge the functions both of a parliamentary secretary to the Board and a parliamentary under-secretary to the Secretary of State.

(2) There shall be paid to the Secretary so appointed, out of moneys provided by Parliament, such remuneration as may be fixed by the Treasury, not exceeding two thousand pounds per annum.

(3) The office of the Secretary so appointed shall not render the holder thereof incapable of being elected to, or sitting or voting as a member of, the Commons House of Parliament.

(4) The power of appointment conferred by this section shall be in addition to any existing powers of the Board and the Secretary of State in relation to the appointment of secretaries.

Short title.

2. This Act may be cited as the Overseas Trade Department (Secretary) Act, 1918.

CHAPTER 4.

An Act to amend the Trustee Savings Banks Acts, 1863 to 1904, with respect to Special Investments and the Separate Surplus Fund. [18th April 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Control of National Debt Commissioners over special investments business.

1.—(1) Every trustee savings bank which carries on the business of making special investments shall so far as respects that business be subject to the control of the National Debt Commissioners and shall comply with any directions which may from time to time be given by the Commissioners with respect to that business.

If a bank to which any such directions are given neglects or refuses to comply therewith, the Commissioners may themselves take the necessary steps for giving effect thereto, and for that purpose may do all such things and exercise all such powers as may be done and exercised by the trustees, managers, and other officers of the bank.

(2) Without prejudice to the general power of control hereinbefore given to the Commissioners, the following provisions shall have effect with respect to the special investments business of a trustee savings bank:—

(*a*) No money received for investment shall be invested, and no securities held on account of special investments shall be sold, except with the approval of the Commissioners:

(*b*) No change shall be made in the rate of interest allowed to depositors in respect of special investments except with the approval of the Commissioners:

(*c*) The amount to be expended by the bank for expenses of management on account of the special investments business shall not exceed such an amount as may be allowed by the Commissioners:

(*d*) No money received for investment shall be invested except so as to become repayable not later than the expiration of one year, or, if the money is invested in Government securities, three years, from the date of the investment, or so as to be repayable on six months' or some shorter notice:

(*e*) There shall be transmitted to the Commissioners, together with the statement required to be transmitted to them under section fifty-five of the Trustee Savings Banks Act, 1863, a valuation of the securities held by the bank on account of special investments, and for the purpose of the valuation the value of those securities shall be calculated according to the current market

26 & 27 Vict. c. 87.

price at the date of the valuation, or, in the case of securities for which there is at that date no current market price, shall be taken to be such an amount as the Commissioners shall fix, having regard to the date of repayment of, and to the rate of interest payable in respect of, the securities.

Establishment of guarantee fund to meet deficiencies on special investments accounts.

2.—(1) For the purpose of providing for any deficiency which may arise in respect of special investments made by trustee savings banks, there shall be established a guarantee fund under the control of the Commissioners.

(2) The guarantee fund shall consist of—

(*a*) The reserves both in respect of general business and of special investments of all trustee savings banks which make special investments; and

(*b*) Such part of the separate surplus fund as stands to the credit of closed trustee savings banks;

and for the purpose aforesaid the reserves of every such trustee savings bank shall be at the disposal of the Commissioners, and the bank shall comply with any directions given by the Commissioners with respect to those reserves for the purpose of giving effect to the provisions of this section.

(3) If on any valuation of the assets belonging to any bank on account of special investments it appears that there is a deficiency, that deficiency shall, in the event of the bank being closed or wound up, or discontinuing, with the consent of the Commissioners, the business of making special investments, be a charge on and be made good out of the guarantee fund, as follows:—

(*a*) Recourse shall be had in the first instance to the amount standing to the credit of the guarantee fund in respect of the reserves of the bank in question and, so far as that amount is insufficient for the purpose, to the amount standing to the credit of the guarantee fund in respect of the reserves of other banks and to the part of the separate surplus fund standing to the credit of the guarantee fund pari passu; and

(*b*) As between the reserves of a bank in connection with special investments and the reserves of a bank in connection with its general business, recourse shall be had in the first instance to the reserves in connection with special investments, and as between the banks other than the bank in connection with whose account the deficiency has arisen the amount falling to be charged on the reserves of those banks shall be allocated pro ratâ to those reserves according to their several amounts.

(4) So much of paragraph (*e*) of section ten of the Savings Banks Act, 1891, as enacts that the assets of a bank in respect of ordinary deposits are not to be liable for any loss or deficiency

54 & 55 Vict. c. 21.

in respect of special investments shall cease to have effect so far as relates to such assets of the bank as are reserves within the meaning of this Act.

Interest on separate surplus fund. 43 & 44 Vict. c. 36.

3.—(1) The amount standing to the credit of a trustee savings bank in the separate surplus fund which accrued before the commencement of the Savings Banks Act, 1880, shall, as from the twentieth day of November, nineteen hundred and seventeen, carry interest at the same rate and in the same manner as any other sums standing to the credit of the bank.

(2) Section four of the Savings Banks Act, 1891 (which provides for the expenses of the Inspection Committee), shall have effect as if the words "so much of the separate surplus fund "which has accrued under section twenty-nine of the Savings "Banks Act, 1863, as stands to the credit of closed trustee "savings banks" were substituted for the words "the separate "surplus fund which has accrued under section twenty-nine of "the Savings Banks Act, 1863, and which does not carry interest "to the trustees of savings banks."

Interpretation.

4. In this Act—

The expression "trustee savings bank" means a bank certified under the Trustee Savings Banks Act, 1863 :

The expression "special investments" means any investments made in pursuance of section sixteen of the Trustee Savings Banks Act, 1863, but does not include any investment so made if the bank is not to be liable to repay to the depositor in cash the money received from him and applied in making the investment :

The expression "separate surplus fund" means the fund created pursuant to section twenty-nine of the Trustee Savings Banks Act, 1863 :

The expression "Commissioners" means the National Debt Commissioners :

The expression "reserves" means as respects any bank the whole of the assets of the bank, less the amount necessary to discharge in full all liabilities to depositors in the bank and outstanding management expenses.

Extension to Channel Islands and the Isle of Man.

5. This Act shall extend to the Channel Islands and the Isle of Man, and the Royal Courts of the Channel Islands shall register the same.

Short title and citation.

6. This Act may be cited as the Trustee Savings Banks Act, 1918, and may be cited with the Trustee Savings Banks Acts, 1863 to 1904.

CHAPTER 5.

An Act to make further provision with respect to Military Service during the present war. [18th April 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of obligation to Military Service.

1.—(1) Every male British subject who has, at any time since the fourteenth day of August nineteen hundred and fifteen, been, or who for the time being is, in Great Britain, and who at the date of the passing of this Act has attained the age of eighteen years and has not attained the age of fifty-one years, or who at any subsequent date attains the age of eighteen years, shall, unless he is for the time being within the exceptions set out in the First Schedule to this Act, be deemed, as from the date of the passing of this Act, or as from that subsequent date, or, if having been within those exceptions he subsequently ceases so to be, as from the date on which he so ceases, as the case may be, to have been duly enlisted in His Majesty's regular forces for general service with the colours or in the reserve for the period of the war, and to have been forthwith transferred to the reserve:

Provided that—

(*a*) if it appears to His Majesty at any time that it is necessary so to do for the defence of the realm, His Majesty may by Order in Council declare that the foregoing provision shall, as respects men generally, or as respects any class of men, have effect, as from a date to be specified in the Order, as if any age specified in the Order not exceeding fifty-six years were therein substituted for the age of fifty-one years, but where it is proposed to make any such Order as aforesaid, a draft of the Order shall be presented to each House of Parliament, and the draft Order shall not be submitted to His Majesty in Council unless each House presents an Address to His Majesty praying that the Order may be made; and

(*b*) as respects any person being a duly qualified medical practitioner, the foregoing provision shall have effect as if the age of fifty-six years were therein substituted for the age of fifty-one years.

(2) The proviso to section two, and section eight, of the Military Service Act, 1916 (Session 2), shall cease to have effect: 6 & 7 Geo. 5. c. 15.

Provided that the foregoing provision shall be without prejudice to any undertaking recognised by His Majesty's Government and for the time being in force, whereby it is

provided that any released or exchanged prisoners of war shall not serve in His Majesty's Forces during the present war.

(3) All the provisions of the Military Service Acts, 1916 to 1918, as amended by this Act, shall, so far as applicable, extend to men to whom this section applies in the same manner as to men to whom section one of the Military Service Act, 1916 (Session 2), applied.

Power by Order in Council to apply Act to Ireland.

2. His Majesty may by Order in Council extend this Act to Ireland, and this Act if so extended shall, subject to such modifications and adaptations as may be made by the Order for the purpose of making it applicable to Ireland, have effect accordingly.

An Order in Council under this section may, as respects the civil court before which proceedings in respect of any offence punishable on summary conviction under the Reserve Forces Acts, 1882 to 1907, the Army Act, the Military Service Acts, 1916 to 1918, or this Act, or any orders or regulations made thereunder, are to be brought in Ireland—

(*a*) make special provision with respect to the constitution of the court; and

(*b*) assign any such proceedings to such civil court or courts as may be specified in the Order.

Power by proclamation to withdraw certificates of exemption in case of national emergency.

5 & 6 Geo. 5. c. 104.

3.—(1) His Majesty may, by proclamation declaring that a national emergency has arisen, direct that any certificates of exemption, other than certificates expressed to be granted or renewed solely on the ground specified in paragraph (*c*) or on the ground specified in paragraph (*d*) of subsection (1) of section two of the Military Service Act, 1916, granted or renewed to any class or body of men specified in the proclamation, or to men of any class or description so specified shall, as from the date specified in the proclamation, cease to have effect, and all certificates to which the proclamation applies shall as from that date cease to be in force.

(2) While any such proclamation remains in operation no application shall, except in so far as the proclamation provides for the making of applications in any special cases, be entertained for the grant or renewal of any certificate to which the proclamation applies, or for the grant of any certificate to which the proclamation would have applied if the certificate had been in existence at the date when the proclamation came into operation, and if any application for the grant or renewal of any such certificate is pending at that date, it shall be deemed not to have been made.

Provisions as to applications for certificates of exemption and as to calling up.

4.—(1) The Local Government Board or, as respects Scotland, the Secretary for Scotland may make regulations for any of the following purposes:—

(*a*) For providing for applications for or relating to certificates of exemption (including appeals) being made to such tribunals, constituted in such manner and for

such areas, as may be authorised by the regulations, and for authorising tribunals to act by committees or panels constituted in such manner as may be provided by the regulations:

(*b*) For establishing special tribunals, committees, or panels for dealing with particular classes of cases:

(*c*) For regulating and limiting the making of such applications as aforesaid and the grant, renewal, variation, or withdrawal of certificates:

(*d*) For providing for any other matters for which it may be necessary to make provision in order to secure the expeditious making and disposal of such applications and for any other matter for which provision may be made under paragraph five of the Second Schedule to the Military Service Act, 1916.

Any regulations made under this subsection shall have full effect notwithstanding anything in the provisions of the Military Service Acts, 1916 to 1918, and those provisions, so far as they are inconsistent with any regulations so made, shall be repealed:

Provided that nothing in this section shall authorise the making of regulations for altering the terms of paragraphs (*a*), (*b*), (*c*) or (*d*) of subsection (1) of section two of the Military Service Act, 1916.

(2) If any person, with a view to preventing, hindering, or postponing—

(*a*) the calling up of himself or any other person for any form of military service or for any medical examination as to his fitness therefor; or

(*b*) the operation of any notice duly given for the purpose of so calling up any person;

or otherwise in connection with any proceedings before any tribunal or other body established for the purpose of dealing with applications for or relating to certificates of exemption, makes or connives at the making of any statement, whether oral or in writing, which is false or misleading in any material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding six months with or without hard labour.

(3) If any question arises in any legal proceedings under the Reserve Forces Acts, 1882 to 1907, or any orders or regulations made thereunder whether any certificate of exemption has been withdrawn or has otherwise ceased to be in force, the court may require the holder of the certificate to give evidence on the question, and if satisfactory evidence is not given to the contrary the certificate shall be deemed to have been withdrawn or to have otherwise ceased to be in force.

(4) It shall be the duty of any man holding a certificate of exemption, if the certificate has been withdrawn or has ceased to be in force or if, in the case of a conditional certificate, the conditions on which the certificate was granted are no longer

satisfied, forthwith to transmit the certificate to the local office of the Ministry of National Service for the area in which the man is registered under the National Registration Acts, 1915 and 1918, with a notification that the certificate has been withdrawn or ceased to be in force, or that the conditions are no longer satisfied, as the case may be; and if he fails without reasonable cause or excuse to do so he shall be liable on summary conviction to a fine not exceeding fifty pounds.

(5) A man who holds a certificate of exemption (other than a certificate of exemption from combatant service only), or in respect of whom an application has been duly made for the grant or renewal of a certificate of exemption, shall not be liable for service with the colours while the certificate is in force or until the application has been disposed of, as the case may be, but notices served for the purposes of the Reserve Forces Acts, 1882 to 1907, shall not be deemed to be invalid on the ground only that they were served before any such man became liable for service, and any such man may at any time be required to present himself for medical examination or re-examination.

(6) Every person to whom a certificate of exemption shall be granted by a tribunal after the thirtieth day of April, nineteen hundred and eighteen, shall, unless the tribunal by which the certificate is granted otherwise direct, be liable on being so required in such manner as may be prescribed by Order in Council to join the Volunteer Force and remain a member of that Force for the period during which the certificate remains in force, and shall, during that period, attend such drills, undergo such training and undertake such military duties as may be so prescribed.

Amendment of 7 & 8 Geo. 5. c. 26.

5. The Military Service (Conventions with Allied States) Act, 1917, shall have effect as if for references to the Military Service Act, 1916, and to the Military Service Acts, 1916 and 1917, there were substituted references to the Military Service Acts, 1916 to 1918, and this Act, and, in the event of this Act being extended to Ireland, as if for the reference to Great Britain there were substituted a reference to the United Kingdom, and the Military Service (Conventions with Allied States) Act, 1917, shall apply accordingly, subject to the modifications aforesaid and to such other modifications as may be prescribed by Order in Council made under this Act.

Power to revoke or vary Orders in Council or proclamations.

6. Any Order in Council or proclamation made under this Act may be revoked or varied by any subsequent Order in Council or proclamation made in the like manner and subject to the like conditions.

Presentation of Orders in Council and proclamations to both Houses of Parliament.

7. Every Order in Council made under this Act, other than an Order in Council made in pursuance of section one thereof, and every proclamation so made, shall be laid before each House of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament, within fourteen days after the Order or proclamation is laid before it, praying that

the Order or proclamation may be annulled, His Majesty in Council may annul the Order or proclamation, and it shall thenceforth be void, but without prejudice to the validity of anything done thereunder.

Short title, interpretation, and repeal.

8.—(1) This Act may be cited as the Military Service (No. 2) Act, 1918, and shall be construed as one with, and be included among, the Acts which may be cited as the Military Service Acts, 1916 to 1918.

(2) In this Act, unless the context otherwise requires, the expression "certificate of exemption" means any certificate of exemption from military service granted or renewed, whether before or after the passing of this Act, to any man belonging to the Army Reserve.

(3) The enactments specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule:

Provided that, without prejudice to the general application of section thirty-eight of the Interpretation Act, 1889, with regard to the effect of repeals, the repeal of the said enactments shall not affect any obligation whatsoever incurred by any man to whom section one of the Military Service Act, 1916, or section one of the Military Service Act, 1916 (Session 2), applied.

SCHEDULES.

FIRST SCHEDULE.

Section 1 (1).

EXCEPTIONS.

1. Men ordinarily resident in His Majesty's Dominions abroad.

2. Members of His Majesty's regular or reserve forces, or of the forces raised by the Governments of His Majesty's Dominions, and members of the Territorial Force who are liable for foreign service.

3. Men serving in the Navy, the Royal Marines, or the Air Force.

4.—(*a*) Disabled men who during the present war have served outside the British Islands or at sea, or who have served in the field or at sea in any previous war.

(*b*) Disabled men who, though not having served as aforesaid, have during the present war served for not less than a week in any of His Majesty's forces (other than reserve forces), and men who, having been officially reported as wounded during the present war, have been discharged in consequence of the termination of their period of service, if in either case they are engaged in whole-time work which is for the time being certified by the Director-General of National Service to be of national importance.

(*c*) Disabled men, or men who have been medically rejected after offering themselves for enlistment, if on further medical examination after the fifth day of April nineteen hundred and seventeen in accordance with the regulations of the Army Council, or as respects an examination after the date on which the Ministry of National Service Order, 1917, came into force in accordance with the regulations of the Director-General of National Service, they have been certified to be totally and permanently unfit for any form of military service.

In this paragraph the expression "disabled men" means men (including officers) who have left or been discharged from the naval, military or air forces in consequence of disablement or ill-health.

5. Men in holy orders or regular ministers of any religious denomination.

Section 8 (3).

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
5 & 6 Geo. 5. c. 104.	Military Service Act, 1916.	Subsection (1) of section one; subsections (2) and (5) of section three; and the First Schedule.
6 & 7 Geo. 5. c. 15.	Military Service Act, 1916 (Session 2).	Section one; the proviso to section two; and section eight.
7 Geo. 5. c. 12	Military Service (Review of Exceptions) Act, 1917.	The whole Act.
7 & 8 Geo. 5. c. 26.	Military Service (Conventions with Allied States) Act, 1917.	Paragraph (*d*) of subsection (1) of section two.

. . . . . .

CHAPTER 6.

An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army.

[30th April 1918.]

WHEREAS the raising or keeping of a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law:

And whereas it is adjudged necessary by His Majesty and this present Parliament that a body of forces should be continued for the safety of the United Kingdom and the defence of the possessions of His Majesty's Crown, and that the whole number of such forces should consist of five million, including those to be employed at the depôts in the United Kingdom of Great Britain and Ireland for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within His Majesty's Indian possessions:

And whereas it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this realm, that a body of Royal Marine forces should be employed in His Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid:

And whereas the said marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the government of His Majesty's forces by sea:

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm, by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm; yet, nevertheless, it being requisite, for the retaining all the before-mentioned forces, and other persons subject to military law, in their duty, that an exact discipline be observed, and that persons belonging to the said forces who mutiny or stir up sedition, or desert His Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow:

And whereas the Army Act will expire in the year one thousand nine hundred and eighteen on the following days:— 44 & 45 Vict. c. 58.

(*a*) In the United Kingdom, the Channel Islands, and the Isle of Man, on the thirtieth day of April; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, on the thirty-first day of July:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Army (Annual) Act, 1918. Short title.

Army Act to be in force for specified times.

2.—(1) The Army Act shall be and remain in force during the periods hereinafter mentioned, and no longer, unless otherwise provided by Parliament (that is to say):—

(*a*) Within the United Kingdom, the Channel Islands, and the Isle of Man, from the thirtieth day of April one thousand nine hundred and eighteen to the thirtieth day of April one thousand nine hundred and nineteen, both inclusive; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, from the thirty-first day of July one thousand nine hundred and eighteen to the thirty-first day of July one thousand nine hundred and nineteen, both inclusive.

(2) The Army Act, while in force, shall apply to persons subject to military law, whether within or without His Majesty's dominions.

(3) A person subject to military law shall not be exempted from the provisions of the Army Act by reason only that the number of the forces for the time being in the service of His Majesty, exclusive of the marine forces, is either greater or less than the number hereinbefore mentioned.

Prices in respect of billeting.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Act the prices specified in the Schedule to this Act.

AMENDMENTS OF THE ARMY ACT.

Billeting of enrolled women.

4. During the continuance in force of an emergency Order by His Majesty under section one hundred and eight A of the Army Act women who are enrolled for employment by the Army Council shall be entitled to be billeted; and, accordingly, the following subsection shall be added at the end of that section:—

"(7) The provisions of this Act as to billeting shall, whilst any Order of His Majesty under this section is in force, apply to women who are enrolled for employment by the Army Council as they apply to soldiers; and for the purpose of those provisions as so applied officers of any troops with whom the women to be billeted are employed and the officer commanding those troops shall be deemed in relation to such women to be their officers and commanding officer; and if any such woman is guilty of an offence in relation to billeting mentioned in section thirty of this Act she shall be punishable on summary conviction in manner provided by subsection (2) of section one hundred and eleven of this Act."

5. In subsection (5) of section twenty-four of the Army Act the words "or other animal" shall be inserted after the word "horse." Amendment of s. 24 of Army Act.

6. In subsection (1) of section fifty-two of the Army Act (which prescribes the oath to be administered to members of courts-martial) the following words shall be inserted after the words "and you do further swear that" where those words first occur:— Amendment of s. 52 of Army Act.

"except so far as may be permitted by instructions of the Army Council for the purpose of communicating the sentence to the accused,"

7.—(1) At the end of subsection (1) of section one hundred and thirty-three of the Army Act (which relates to military prisons and detention barracks) the following words shall be inserted:— Amendment of s. 133 of Army Act.

"and every building or part of a building set apart under the Air Force Act as an air-force prison or detention barrack, shall, unless the Secretary of State otherwise directs, be deemed to be a military prison or detention barrack within the meaning of this section."

(2) This section shall, notwithstanding anything in section fourteen of the Army (Annual) Act, 1904, come into operation both within the British Islands and elsewhere on the passing of this Act.

8. Section one hundred and forty of the Army Act (which relates to deductions from ordinary pay) shall be amended as follows:— Amendment of s. 140 of Army Act.

"In subsection (2) the following shall be substituted for the words from 'So, however, that' to the end of the subsection:—

"So, however, that—

"(*a*) no person shall be treated as absent, imprisoned or detained, for the purposes aforesaid, unless the absence, imprisonment or detention has lasted six hours or upwards, except where the absence prevented the absentee from fulfilling any military duty which was thereby thrown on some other person;

"(*b*) a period of absence, imprisonment or detention which commences before and ends after midnight may be reckoned as a day;

"(*c*) the number of days shall be reckoned as from the time when the absence, imprisonment, or detention commences; and

"(*d*) no period of less than twenty-four hours shall be reckoned as more than one day."

Amendment of s. 142 of Army Act.

9. Section one hundred and forty-two of the Army Act (which relates to false oaths and personation) shall be amended as follows:—

(*a*) After the words "possession of the military authorities" where they occur in subsection (1) thereof there shall be inserted the words "or with respect to the grant "of any relief, benefit, or advantage in connection "with military service," and after the same words where they occur in subsection (3) thereof there shall be inserted the words "or to any relief, benefit, "or advantage granted in connection with military "service";

(*b*) For the words "such payment" in subsection (1) thereof there shall be substituted the words "such payment, delivery or grant";

(*c*) For the words "a particular man in" in subsection (2) thereof there shall be substituted the words "a particular man in or who has been in."

Amendment of s. 145 of Army Act.

10. Subsection (2) of section one hundred and forty-five of the Army Act (which relates to the liability of a soldier to maintain his wife and children) shall be amended as follows:—

The words from "succeeding" to the end of the subsection shall be omitted, and the following words shall be inserted instead thereof—

"where the soldier is a warrant officer (Class I.) not holding an honorary commission—in respect of a wife or children one shilling and sevenpence, and in respect of a bastard child one shilling and one penny,

"where the soldier is a warrant officer (Class II.) not holding an honorary commission, or a non-commissioned officer who is not below the rank of sergeant—in respect of a wife or children one shilling and one penny, and in respect of a bastard child eightpence;

"in the case of any other soldier—in respect of a wife or children ninepence, and in respect of a bastard child sixpence."

Amendment of s. 156 of Army Act.

11.—(1) Subsection (1) of section one hundred and fifty-six of the Army Act (which imposes a penalty on persons purchasing from soldiers regimental necessaries, equipments, stores, &c.) shall be amended as follows:—

The words from "in the case of the first offence" down to "in the case of a second offence" (both inclusive), and the words "not less than five pounds, and" shall be omitted, and at the end of the subsection there shall be added the words "or to both such fine and imprisonment."

(2) For subsection (9) of section one hundred and fifty-six of the Army Act, the following subsection shall be substituted :—

"(9) Every person who—

"(*a*) receives, detains or has in his possession any identity certificate, life certificate, or other certificate, or official document evidencing or issued in connection with the right of any person to a military pension, pay or reserve pay, or to any bounty, allowance, gratuity, relief, benefit or advantage granted in connection with military service, as a pledge or security for a debt, or with a view to obtain payment from the person entitled thereto of a debt due either to himself or to any other person; or

"(*b*) without lawful authority or excuse (the proof whereof shall lie on the accused) has in his possession any such certificate or document, or any certificate of discharge or any other official document issued in connection with the mobilisation or demobilisation of any of His Majesty's forces or any member thereof,

shall be liable on summary conviction to the like penalty as for an offence under subsection (1) of this section, and any such certificate or other document shall be deemed to be property within the meaning of this section."

Amendment of s. 163 (1) of the Army Act.

12.—(1) The following paragraph shall be added at the end of subsection (1) of section one hundred and sixty-three of the Army Act :—

"(*k*) Any document which would have been admissible in any proceeding under the Air Force Act by virtue of section one hundred and sixty-three of that Act shall in like manner and for the same purpose be admissible in evidence under this Act."

(2) This section shall, notwithstanding anything in section fourteen of the Army (Annual) Act, 1904, come into operation both within the British Isles and elsewhere on the passing of this Act.

Amendment of s. 179A of the Army Act.

13. At the beginning of section one hundred and seventy-nine A of the Army Act the following subsection shall be inserted :—

(1) The Army Council may direct from time to time that any officers or soldiers of the regular forces shall, under such conditions as may be prescribed by regulations made by the Army Council and the Air Council, be temporarily attached to the Air Force.

Section 3.

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where meals furnished.	Sixpence per night.
Breakfast as specified in Part I. of the Second Schedule to the Army Act.	Sixpence each.
Dinner as so specified - - - - -	One shilling and twopence each.
Supper as so specified - - - - -	Fourpence each.
Where no meals furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Sixpence per day.
Stable room and ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	Two shillings and fourpence per day.
Stable room without forage - - - -	Sixpence per day.
Lodging and attendance for officer - - -	Two shillings per night.

Note.—An officer shall pay for his food.

CHAPTER 7.

An Act to restrict the meaning of the expression landlord in subsection (3) of section one of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915.

[2nd May 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Restriction of meaning of landlord in 5 & 6 Geo. 5. c. 97. s. 1 (3).

1. Subsection (3) of section one of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, shall have effect as if at the end thereof the following provision was inserted:—

Bloom v. Fairbrass 19 W. N. 216

"For the purposes of this subsection the expression "landlord" shall not include any person who since the thirtieth day of September nineteen hundred and seventeen has become landlord by the acquisition of the

dwelling-house or any interest therein otherwise than by the devolution thereof to him under a settlement made before the said date, or under a testamentary disposition or an intestacy,"

and the provisions of the said subsection with respect to orders made but not executed before the passing of that Act, shall apply to orders made but not executed before the passing of this Act, as if this Act had been substituted for that Act in the said subsection:

Provided that this enactment shall not apply in any case where the court is satisfied by certificate given by or on behalf of the Board of Agriculture and Fisheries (or as regards premises in Scotland by the Board of Agriculture for Scotland, or in Ireland the Department of Agriculture and Technical Instruction for Ireland) that the premises in question are required for the occupation of a person engaged or employed in agricultural work of urgent national importance.

Short title. **2.** This Act may be cited as the Increase of Rent, &c. (Amendment) Act, 1918.

CHAPTER 8.

Repealed by the Workmen's Compensation Act 1925 (c. 84)

An Act to amend the Workmen's Compensation Act, 1906, with respect to persons suffering injury while working under an illegal contract. [16th May 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power of arbitrator to allow claim for compensation in certain cases of illegal employment. 6 Edw. 7. c. 58.

1. If on any proceedings for the recovery under the Workmen's Compensation Act, 1906, of compensation for an injury, it appears to the arbitrator that the contract of service or apprenticeship under which the injured person was working at the time when the accident causing the injury happened was illegal, the arbitrator may, if, having regard to all the circumstances of the case, he thinks it proper so to do, deal with the matter as if the injured person had at the time aforesaid been a person working under a valid contract of service or apprenticeship.

In this section the expression "arbitrator" includes any person by whom a claim for compensation is to be settled in accordance with the provisions of the Second Schedule to the said Act

Short title and construction. **2.** This Act may be cited as the Workmen's Compensation (Illegal Employment) Act, 1918, and shall be construed as one with the Workmen's Compensation Act, 1906.

CHAPTER 9.

An Act to provide for the forfeiture to His Majesty of double the amount received from the sale of goods at prices in excess of those allowed by the Food Controller. [16th May 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Forfeiture of excess profits from over-charging for food.

1.—(1) Where a person has, after the passing of this Act, sold any goods at a price in excess of that allowed by or under any order made by the Food Controller in pursuance of the powers conferred on him by the Defence of the Realm Regulations, that person, in addition to any other penalty to which he may be liable, shall forfeit to His Majesty a sum equal to double the amount of such excess, and that sum shall be recoverable as a debt due to the Crown.

(2) In any proceedings in England or Ireland under this Act against any person in respect of any such sale as aforesaid, the court, if satisfied that there has been a breach by him of any order so made by the Food Controller, may order an account to be taken with respect to that sale, and with respect to any other sales by that person of any goods to which any such order applies, and may, upon such account being taken, direct the payment of double the amount of the excess thereby appearing to have been realised on the sales.

(3) In any proceedings in Scotland under this Act against any person in respect of any such sale as aforesaid, the court, if satisfied that there has been a breach by him of any order so made by the Food Controller, may proceed in like manner as if such proceedings were an action of count reckoning and payment concluding for production of an account of the aforesaid sale, and of any other sales by that person of any goods to which any such order applies, and for payment of double the amount of the excess thereby appearing to have been realised on the sales.

Short title.

2. This Act may be cited as the Defence of the Realm (Food Profits) Act, 1918.

CHAPTER 10.

An Act to alter the statutory limits of Postal Rates.

[16th May 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Variation of statutory limits for certain rates of postage. 8 Edw. 7. c. 48.

1. Proviso (*b*) to subsection (1) of section two of the Post Office Act, 1908 (which limits the rates of prepaid postage which may be fixed by the Treasury for certain classes of postal packets), shall have effect as though for the words "for an inland postcard " shall not exceed one halfpenny" in paragraph (i) thereof there were substituted the words "for an inland postcard shall not "exceed one penny," and as though for paragraph (ii) thereof there were substituted the following paragraph:—

"(ii) for an inland book packet shall not exceed—

if the packet is not over one ounce in weight, one halfpenny;

if the packet is over one ounce and not over two ounces in weight, one penny;

if the packet is over two ounces in weight, one penny for the first two ounces, and one halfpenny for every two ounces or fractional part of two ounces over and above the first or any additional two ounces."

Short title and citation.

2. This Act may be cited as the Post Office Act, 1918, and may be cited with the Post Office Acts, 1908 to 1915.

CHAPTER 11.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen.

[27th June 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and

Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 500,878,040*l.* out of the Consolidated Fund for the service of the year ending 31st March 1919.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen, the sum of five hundred million eight hundred and seventy-eight thousand and forty pounds.

Power for the Treasury to borrow

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole five hundred million eight hundred and seventy-eight thousand and forty pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and nineteen, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

3. This Act may be cited as the Consolidated Fund (No. 2) Act, 1918.

CHAPTER 12.

An Act to give full effect to two Orders, relating to Beans, Peas, and Pulse, made by the Food Controller under the Defence of the Realm Regulations.

[27th June 1918.]

WHEREAS in exercise of the powers conferred upon him by Regulation 2F of the Defence of the Realm Regulations, and of all other powers enabling him in that behalf, the Food Controller made on the first and sixteenth days of May nineteen hundred and seventeen, respectively, the two orders set forth in the Schedule to this Act:

And whereas at the dates when the said orders were respectively made, many of the original consignees of the beans, peas,

and pulse to which the orders applied had parted with the property therein to other persons and were, therefore, not persons owning or having power to sell or dispose of the same :

And whereas it is expedient that the said orders should apply to all such original consignees :

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Application of orders to original consignees.

1. The said orders shall apply to the original consignees of such beans, peas, and pulse as aforesaid, notwithstanding that at the date of the making of the order affecting any beans, peas, or pulse, such consignees thereof had parted with the property therein, and accordingly any contract under which the property in any such beans, peas, or pulse passed from the original consignees or from any persons deriving title under them to any other person, whether made before or after the respective dates of the said orders, shall be deemed to be and always to have been void and of no effect, and any documents of title relating to the said beans, peas, and pulse as aforesaid shall be delivered to the Food Controller, and any money paid under any such contract shall be repaid as if it had been paid for a consideration which had wholly failed.

Short title.

2. This Act may be cited as the Defence of the Realm (Beans, Peas, and Pulse Orders) Act, 1918.

SCHEDULE.

ORDERS OF FOOD CONTROLLER.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations, and all other powers enabling him in that behalf, the Food Controller hereby orders as follows :—

(1) The original consignees of all Burmah peas and beans for which tonnage has been or may be engaged or allocated, and which have not arrived at the date of this order and which shall arrive in the United Kingdom, shall place and hold such peas and beans at the disposal of the Food Controller :

(2) The peas and beans are taken over by the Food Controller from the original consignees, at the price, for Rangoon hand-picked white beans, of 37*l.* per ton nett delivered weight in bags c.i.f. to the United Kingdom, including war risk with customary trade conditions as set out in the Burmah bean contract of the London Rice Brokers' Association. All other varieties of beans and the peas are taken over at corresponding prices but otherwise on the same terms :

(3) Except as otherwise determined by the Food Controller in any particular case, all contracts for sale of any such peas or beans

made by the original consignees or any persons claiming under them are cancelled, and sellers and/or buyers are to stand released from all liability as to brokerage :

(4) The original consignees are required to furnish the Food Controller on or before the 7th May, 1917, with full particulars of tonnage engaged or allocated for Burmah peas or beans, and such other particulars as may from time to time be required :

(5) The expression "original consignees" shall mean the shipper or the person to whom the peas or beans have been or may be originally consigned.

DEVONPORT,
Food Controller.

1st May 1917.

THE BEANS, PEAS, AND PULSE (REQUISITION) ORDER, 1917, DATED MAY 16TH, 1917, MADE BY THE FOOD CONTROLLER UNDER REGULATION 2F OF THE DEFENCE OF THE REALM REGULATIONS.

In exercise of the powers conferred upon him by Regulation 2F of the Defence of the Realm Regulations, and of all other powers enabling him in that behalf, the Food Controller hereby orders as follows :—

(1) All persons owning or having power to sell or dispose of any beans, peas, or pulse suitable for human food which have arrived in the United Kingdom or which shall hereafter arrive (except beans, peas, and pulse arrived which have been sold by the original consignees and paid for by the purchasers) shall place and hold such beans, peas, and pulse at the disposal of the Food Controller :

(2) The beans, peas, and pulse are taken over by the Food Controller from the original consignees, and the Food Controller will subsequently communicate to them the prices which he will be prepared to pay for the same :

(3) Except as otherwise determined by the Food Controller in any particular case, all contracts made by the original consignees or any persons claiming under them for the sale of any beans, peas, and pulse taken over under this Order are cancelled, and sellers and/or buyers are to stand released from all liability as to brokerage :

(4) The arbitrator to determine in default of agreement the compensation to be paid for stocks requisitioned under this Order shall be appointed by the Lord Chief Justice of England :

(5) The original consignees shall on or before the 21st May 1917, furnish to the Royal Commission on Wheat Supplies, Trafalgar House, Waterloo Place, S.W.1, full particulars of all beans, peas, and pulse taken over under this Order :

(6) This Order shall apply to all peas, beans, and pulse imported or to be imported into the United Kingdom, except as mentioned above, and except Burmah peas and beans taken over by the Food Controller under an Order in that behalf dated 1st May 1917 :

(7) This Order may be cited as the Beans, Peas, and Pulse (Requisition) Order, 1917.

16th May 1917. DEVONPORT, Food Controller.

CHAPTER 13.

An Act to regulate the use of Stallions for Stud purposes. [27th June 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Restriction on travelling and exhibiting unlicensed stallions.

1. Any person who after the appointed day, being the owner or having the control of a stallion of a prescribed age, travels it for service, or exhibits it on any premises not in his occupation with a view to its use for service, or permits it to be so travelled or exhibited, shall be liable on summary conviction to a fine not exceeding twenty pounds unless the stallion is at the time licensed under this Act.

Licensing of stallions.

2.—(1) The Board of Agriculture and Fisheries (in this Act referred to as the Board) shall have power to grant, revoke and suspend licences for the purposes of this Act.

(2) The Board shall, on application being made in the prescribed manner, and on compliance with the prescribed conditions as to inspection and examination, grant to the owner of any stallion a licence in the prescribed form in respect of the stallion and also, if so requested, a certified copy thereof on payment of such fee (not exceeding one guinea) as may be prescribed:

Provided that the Board may refuse to grant a licence and may revoke or suspend a licence in respect of a stallion if it appears to the Board that the stallion—

(*a*) is affected with any contagious or infectious disease;
(*b*) is affected with any other disease or defect prescribed as a disease or defect rendering the stallion unsuitable for service of mares; or
(*c*) has proved to be inadequately prolific; or
(*d*) is calculated, if used for stud purposes, to injure the breed of horses by reason of its defective conformation or physique.

Duration, transfer and production of licence.

3.—(1) A licence, unless suspended or revoked by the Board, shall remain in force until the thirty-first day of October following the date of the grant of the licence, but shall be renewable annually, and the same provisions shall apply to the renewal of a licence as apply to the grant of a licence:

Provided that in the case of a stallion which has attained such age as may be prescribed, and in respect of which a licence has been in force for such number of years as may be prescribed, the renewal of the licence shall not be refused on the ground only of the stallion being affected in its wind.

(2) If a stallion in respect of which a licence is in force is sold or let for a period exceeding six months or if the ownership of the stallion is otherwise changed, the licence shall, on application to the Board, be transferred to the new owner by endorsement of the licence or otherwise, but unless so transferred a licence shall cease to be in force at the expiration of one month after the change of ownership.

(3) A licence granted under this Act or certified copy thereof shall be produced—

(*a*) at the time of or before the service by the stallion of a mare, if so required by the owner or person in charge of the mare; and

(*b*) at any time, if so required by an officer of the Board or a police officer or any person authorised by regulation under this Act;

and if the person for the time being in charge of or having control of the stallion fails to produce the licence or certified copy when so required he and also the owner of the stallion if the failure is due to his default shall be liable on summary conviction to a fine not exceeding five pounds.

Appeals from Board.

4.—(1) If the Board refuse to grant a licence under this Act in respect of any stallion or revoke or suspend any such licence, the owner of the stallion shall be entitled on application made within the prescribed time, in the prescribed manner, and on payment of the prescribed fee (not exceeding five guineas) to have the stallion inspected and examined by such member or members of the panel of referees constituted under this section as may be selected by the Board, who shall report to the Board the result of the inspection and examination and the Board, after consideration thereof, shall confirm or vary the decision to which the application relates and such confirmation or variation shall be final:

Provided that no member of the panel who may previously have been employed either by the Board or by the applicant for the purpose of the inspection or examination of the stallion shall be selected.

(2) For the purposes of such inspections and examinations there shall be constituted a panel of referees consisting of such registered veterinary surgeons and other persons as may be appointed by the Board to be members of the panel after consultation with such horse-breeding societies as in the opinion of the Board are interested in such appointment.

(3) The fee payable on an application under this section shall, if the Board do not confirm the decision to which the application relates, be returned to the applicant by the Board.

(4) The charges of a referee in respect of an application shall be such as may be fixed by the Board and shall be paid by the Board.

Duties of owners of licensed stallions.

5. The owner of a stallion in respect of which a licence is in force under this Act shall—

(*a*) give notice forthwith to the Board in the prescribed manner of any sale or letting or other change in the ownership of the stallion or of its castration or death; and

(*b*) submit the stallion to inspection and examination by any person authorised in that behalf by the Board if and when required by the Board; and

(*c*) return the licence and the certified copy (if any) to the Board forthwith on the expiration, revocation, or suspension of the licence;

and if he fails to comply with any of the requirements of this section he shall be liable on summary conviction to a fine not exceeding five pounds.

Inspection of stallions.

6. Any person duly authorised in writing by the Board in that behalf shall have power to inspect and examine any stallion which is or which he has reason to believe has been travelled for service, or exhibited as aforesaid, and shall for the purposes of this Act have power to enter at all reasonable times any premises where he has reason to believe any stallion is kept, and if any person refuses to allow any person who is so authorised and who, if so required, produces his authority to inspect and examine any such stallion or to enter any premises which he is entitled to enter under this section or obstructs or impedes him in the exercise of his powers under this section, that person shall be liable on summary conviction to a fine not exceeding twenty pounds.

Forgery and fraudulent use of licence.

7. If any person forges or fraudulently alters or uses or permits to be fraudulently altered or used any licence or certified copy of a licence issued under this Act he shall be liable on summary conviction to imprisonment for a term not exceeding three months, or to a fine not exceeding twenty pounds, or to both such imprisonment and fine.

Burden of proof.

8. In any proceedings under this Act for travelling for service or exhibiting a stallion or permitting a stallion to be so travelled or exhibited, the burden of proof that a licence under this Act in respect of the stallion was in force at the time that it was so travelled or exhibited shall lie on the person charged, and until the contrary is proved it shall be assumed that no licence was then in force.

Power to make rules.

9. The Board may make rules (subject in respect of fees to the approval of the Treasury) for prescribing anything which under this Act is to be prescribed and generally for carrying this Act into effect.

Stallions on commons and in the New Forest. 8 Edw. 7. c. 44.

10. Where any regulation made under the Commons Act, 1908, or any other Act includes amongst the conditions under which stallions may be upon any common or in the New Forest a requirement that they shall be licensed by the Board, the Board shall have power to grant licences for the purpose, and the provisions of this Act shall apply in respect of the grant, revocation and suspension of such licences and the licences so granted in like manner as they apply in respect of the grant, revocation and suspension of licences for the purposes of this Act, and of licences granted for those purposes.

Expenses and fines.

11.—(1) The expenses of the Board under this Act to such amount as may be approved by the Treasury and so far as not covered by receipts under this Act shall be defrayed out of moneys provided by Parliament.

(2) All fines recoverable under this Act by the Board or an officer of the Board, shall, notwithstanding anything in any other Act, be paid to the Board and the amount so recovered and all other sums received under this Act by the Board shall be applied by them towards payment of their expenses under this Act.

(3) The amount of the expenses under this Act defrayed out of moneys provided by Parliament shall not exceed twenty thousand pounds in any financial year.

Interpretation.

12. In this Act, unless the context otherwise requires, the expression "owner" in relation to a stallion means the person to whom for the time being the stallion belongs whether absolutely or as lessee; the expression "appointed day" means such day not earlier than the first day of January nineteen hundred and twenty as may be appointed by the Board; the expression "certified" means certified in the prescribed manner; and the expression "prescribed" means prescribed by rules made under this Act.

Application to Scotland.

13. This Act, except section ten, and subsection (2) of section eleven, shall apply to Scotland with the substitution of the Board of Agriculture for Scotland for the Board of Agriculture and Fisheries.

Application to Ireland.

14. This Act shall apply to Ireland and shall have effect, subject to the following modifications, namely:—

(1) References to the Board of Agriculture and Fisheries, or to the Board, shall be construed as references to the Department of Agriculture and Technical Instruction for Ireland, in this section referred to as the Department:

(2) The following section shall be substituted for section one:—

"(1) Any person who after the appointed day being the owner or having the control of a stallion of a prescribed age uses it or permits it to be used for stud purposes, shall be liable on summary

conviction to a fine not exceeding twenty pounds, unless the stallion when so used is licensed under this Act.

"(2) This section shall not apply to the use for stud purposes of—

"(*a*) a stallion entered in any prescribed stud-book if used for the service of none but mares so entered or mares approved by the Department; or

"(*b*) a stallion belonging exclusively to one individual if used for the service of none but mares belonging exclusively to that individual."

(3) The power of inspecting and examining stallions shall extend so as to authorise the inspection and examination of any stallion, whether there is, or is not, reason to believe that the stallion has been travelled for service or exhibited:

(4) In the provisions as to burden of proof, references to using, or permitting to be used, for stud purposes, shall be substituted for the references to travelling for service, or exhibiting, or permitting to be so travelled or exhibited, and a reference to the time when the stallion was so used shall be substituted for the reference to the time when the stallion was so travelled or exhibited:

(5) The panel of referees shall consist of such registered veterinary surgeons or other persons as may be appointed by the Lord Lieutenant.

15. This Act may be cited as the Horse Breeding Act, 1918. Short title.

CHAPTER 14.

Amended by the Workmens Compensation (Silicosis) Act 1924 (c. 40)

Repealed by the Workmens Compensation Act 1925 (c. 84).

An Act to provide for the payment of compensation in the case of workmen who suffer death or disablement or are suspended from employment owing to the disease known as fibroid phthisis or silicosis of the lungs.

[30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1.—(1) The Secretary of State may by scheme provide for the payment of compensation by the employers of workmen in Scheme for compensation to workmen.

any specified industry or process or group of industries or processes involving exposure to silica dust—

(*a*) who are certified in such manner as may be prescribed by the scheme to have suffered death or total disablement from the disease known as fibroid phthisis or silicosis of the lungs (in this Act referred to as silicosis) or from that disease accompanied by tuberculosis; or

(*b*) who, though not totally disabled, are found on medical examination to be suffering from silicosis, or from silicosis accompanied by tuberculosis, to such a degree as to make it dangerous to continue work in the industry or process, and are for that reason suspended from employment:

Provided that in the case of silicosis accompanied by tuberculosis provision shall not be made by the scheme for the payment of compensation unless the silicosis was so far advanced as to make the workman specially liable to tuberculosis infection or, though not so far advanced, was likely to accelerate materially the progress of the disease.

(2) The scale of compensation fixed by the scheme in the case of death or total disablement due to silicosis unaccompanied by tuberculosis shall be that prescribed by the Workmen's Compensation Act, 1906, as amended by any subsequent enactment, and in any other case shall be such as may be prescribed by the scheme.

6 Edw. 7. c. 58.

(3) Provision may be made by the scheme—

(*a*) for the establishment of a general compensation fund, to be administered either through a mutual trade insurance company or society of employers, or in such other manner as may be provided by the scheme;

(*b*) for requiring employers to subscribe to the fund, and for the recovery of such subscriptions, and for the payment and recovery out of the fund of all compensation under the scheme, and of any expenses arising under the scheme which are directed by the scheme to be so paid, subject to such exceptions in special cases as may be made by the scheme;

(*c*) for the settlement of claims and other matters arising under the scheme by committees representative of both employers and workmen, with an independent chairman, and for the procedure to be adopted before such committees;

(*d*) for the appointment and remuneration of medical officers and advisory medical bodies, and for their duties and powers in connection with the scheme;

(*e*) for requiring workmen to whom the scheme applies (i) to submit themselves to such periodical medical examination, and (ii) to furnish such information

with respect to their previous employment in any industry specified in the scheme, as involving exposure to silica dust, as may be prescribed by the scheme, and for making the right of the workmen to compensation conditional on compliance with such requirements, and for the suspension from employment of workmen who are found to be suffering from silicosis, or from silicosis accompanied by tuberculosis; and

(*f*) for the application with the necessary modifications of any of the provisions of the Workmen's Compensation Act, 1906, or of any enactment relating to compensation thereunder, and for defining the industries or processes to which the scheme applies, and generally for such further or supplemental matters as appear necessary for giving full effect to the scheme.

(4) Any scheme made under this Act may be extended or varied by any subsequent scheme made in the like manner, and shall have effect as if enacted in this Act, but any scheme made under this Act shall be laid before each House of Parliament forthwith, and, if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-one days on which that House sits next after any such scheme is laid before it praying that the scheme may be annulled, His Majesty in Council may annul the scheme, and it shall thenceforward be void, but without prejudice to the validity of anything done thereunder.

(5) The Rules Publication Act, 1893, shall not apply to any scheme made under this Act. 56 & 57 Vict. c. 66.

2. This Act may be cited as the Workmen's Compensation (Silicosis) Act, 1918. Short title.

CHAPTER 15.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the Law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with Finance.

[30th July 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary

supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.

CUSTOMS AND EXCISE.

Continuation of Customs duties imposed under 5 & 6 Geo. 5. c. 89.

1. The following duties of Customs, imposed by Part I. of the Finance (No. 2) Act, 1915, shall continue to be charged, levied and paid until the first day of August nineteen hundred and nineteen, that is to say:—

Duty.	Section of Act.
Increased duty on tea	1
Additional duties on dried fruit	8
Additional duty on motor spirit	10 (1)
New import duties	12

Continuation of temporary Excise duties imposed under 5 & 6 Geo. 5. c. 89.

2. The following duties of Excise, imposed by Part I. of the Finance (No. 2) Act, 1915, shall continue to be charged, levied and paid until the first day of August nineteen hundred and nineteen, that is to say:—

Duty.	Section of Act.
Additional duty on motor spirit	10 (2)
Additional medicine duties	11

Increased duties on spirits.

3.—(1) In lieu of the duties of Customs payable on spirits imported into Great Britain or Ireland, there shall, as from the twenty-third day of April, nineteen hundred and eighteen, be charged, levied, and paid, subject as hereinafter provided, the duties specified in Part I. of the First Schedule to this Act, together with the additional duties specified in Part II. of that Schedule.

(2) In lieu of the Excise duty payable for every gallon computed at proof of spirits distilled in Great Britain or Ireland there shall, as from the twenty-third day of April, nineteen hundred and eighteen, be charged, levied, and paid, an Excise duty of one pound and ten shillings, together with the additional duties specified in Part III. of the First Schedule to this Act.

And so in proportion for any less quantity.

Reduction and allowance of duty in respect of spirits used in medical preparations or for scientific purposes.

4.—(1) In the case of any mixture, compound or preparation which, on importation, is charged with duty in respect of the spirit contained in it, or used in its preparation or manufacture, the duties specified in Part I. of the First Schedule to this Act shall be reduced by the sum of fifteen shillings and threepence, or if the mixture, compound, or preparation is entered in such a manner as to indicate that the strength is not to be tested by the sum of one pound and sixpence, and the additional duty specified in Part II. of that Schedule shall not be charged, if the mixture, compound, or preparation is one which is recognised by the Commissioners of Customs and Excise as being used for medical purposes.

(2) If any person proves to the satisfaction of the Commissioners of Customs and Excise that any spirits in respect of which the duties imposed by this Act have been paid have been delivered to him and used solely in the manufacture or preparation of any article recognised by the Commissioners as being used for medical purposes, or have been used for scientific purposes, he shall, subject to such regulations as the Commissioners of Customs and Excise may prescribe, be entitled to obtain from the Commissioners repayment of the sum of fifteen shillings and threepence in respect of every gallon computed at proof of spirits so used, and shall also, if he proves to the satisfaction of the Commissioners that the spirits so used were spirits to which the restrictions contained in the Immature Spirits (Restriction) Act, 1915, did not apply, be entitled to obtain from the Commissioners repayment of the amount of the additional duty in respect of immature spirits (if any) paid under this Act in respect of the spirits.

5 & 6 Geo. 5. c. 46.

(3) Regulations made under this section may provide that a person shall not be entitled to claim repayment unless he has kept such books and taken such account of stock as may be prescribed by the regulations, and may apply to any such person any of the enactments relating to any duty of customs or excise and to persons carrying on any trade subject to the laws of Excise, and may contain such other provisions as the Commissioners of Customs and Excise may consider necessary for the protection of the revenue.

(4) If any person contravenes or fails to comply with the regulations made by the Commissioners under this section, or if any person for the purpose of obtaining any repayment of duty under this section or in connection with any application for any such repayment, makes any false statement or false representation, he shall in respect of each offence be liable to an Excise penalty of five hundred pounds.

Increased Customs duties on beer.

5.—(1) In lieu of the duties of Customs payable on beer of the descriptions called or similar to mum, spruce or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character, imported into Great Britain or Ireland, there shall, as from the twenty-third day of

April nineteen hundred and eighteen, be charged, levied, and paid the following duties (that is to say):—

	£	*s.*	*d.*
For every thirty-six gallons of beer where the worts thereof are, or were before fermentation, of a specific gravity—			
Not exceeding one thousand two hundred and fifteen degrees - - -	10	2	0
Exceeding one thousand two hundred and fifteen degrees - - - -	11	16	8

(2) In lieu of the duties of Customs payable on every description of beer other than that specified in the preceding subsection imported into Great Britain or Ireland, there shall, as from the twenty-third day of April nineteen hundred and eighteen, be charged, levied, and paid the following duty (that is to say):—

	£	*s.*	*d.*
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees	2	10	6

(3) In lieu of the Customs drawback now payable there shall be allowed and paid on the exportation, shipment for use as stores, or removal to the Isle of Man, of beer imported into Great Britain or Ireland, on which it is shown that the increased Customs duty charged by this Act has been paid, a drawback calculated according to the original gravity thereof (that is to say):—

	£	*s.*	*d.*
For every thirty-six gallons of an original gravity of one thousand and fifty-five degrees the drawback of - - - - - - -	2	10	3

(4) In the case of beer which is of a gravity different from the gravity aforesaid, the duty or the drawback, as the case may be, shall be varied proportionately.

Increased Excise duty on beer.

6. In lieu of the duty of Excise payable in respect of beer brewed in the United Kingdom there shall, as from the twenty-third day of April nineteen hundred and eighteen, be charged, levied, and paid—

	£	*s.*	*d.*
For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees, the duty of - - - - - - - -	2	10	0

and in lieu of the drawback of Excise payable in respect of beer exported from the United Kingdom as merchandise or shipped for use as ship's stores, there shall be allowed and paid in respect of beer on which it is shown that the increased Excise duty charged by this Act has been paid a drawback calculated according to the original gravity thereof (that is to say):—

	£	*s.*	*d.*
For every thirty-six gallons of beer of an original gravity of one thousand and fifty-five degrees, the drawback of - - - - - - -	2	10	3

and so as to both duty and drawback in proportion for any difference in quantity or gravity.

Duties and drawbacks on tobacco.

7.—(1) In lieu of the duties of Customs payable on tobacco there shall, as from the twenty-third day of April nineteen hundred and eighteen, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland, the duties specified in Part I. of the Second Schedule to this Act.

(2) In lieu of the Excise duties payable on tobacco grown in Great Britain or Ireland there shall, as from the twenty-third day of April nineteen hundred and eighteen, be charged, levied and paid on tobacco grown in Great Britain or Ireland the duties specified in Part II. of the Second Schedule to this Act.

(3) Drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended or amended by any subsequent Act on tobacco exported from Great Britain or Ireland or deposited in a bonded or King's warehouse shall, in cases where it is shown that the increased duties imposed by this section have been paid, be allowed at the rates set out in Part III. of the Second Schedule to this Act, instead of at the rates set out in the First Schedule to the Finance Act, 1917, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

26 & 27 Vict. c. 7.

7 & 8 Geo. 5. c. 31.

4 Edw. 7. c. 7.

(4) So much of section one of the Manufactured Tobacco Act, 1863, as provides that drawback is not to be allowed on any tobacco unless the tobacco stalks therein contained have been fairly cut in the same with portions of the lamina of the leaf adhering thereto, and section thirteen of the Tobacco Act, 1840, shall cease to have effect.

3 & 4 Vict. c. 18.

Increased Customs duties on sugar.

8. In lieu of the present Customs duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall, as from the twenty-third day of April nineteen hundred and eighteen, be charged levied and paid the duties specified in the first column of Part I. of the Third Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II. of that Schedule.

Increased Excise duties on sugar.

9.—(1) In lieu of the present Excise duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall as from the twenty-third day of April nineteen hundred and eighteen be charged, levied, and paid the duties specified in the second column of Part I. of the Third Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II. of that Schedule.

(2) The provisions of Part III. of the First Schedule to the Finance (No. 2) Act, 1915, shall apply to the Excise duties under this section.

Increased duties on matches.

10.—(1) In addition to the duties of Customs payable on matches imported into Great Britain or Ireland there shall, as from the twenty-third day of April, nineteen hundred and eighteen, be charged, levied, and paid an additional duty at the rate of one shilling and eightpence for every ten thousand matches so imported.

(2) In addition to the duties of Excise now payable on matches made in Great Britain or Ireland there shall, as from the twenty-third day of April, nineteen hundred and eighteen, be charged, levied, and paid an additional duty at the rate of one shilling and eightpence for every ten thousand matches so made, and so in proportion for any less quantity.

Reduction in certain cases of entertainments duty. 6 & 7 Geo. 5. c. 11.

11. On and after the first day of August, nineteen hundred and eighteen, section one of the Finance (New Duties) Act, 1916, as amended by section three of the Finance Act, 1917, shall have effect as if for the words—

"does not exceed 2*d.*	a halfpenny
exceeds 2*d.* and does not exceed 4*d.*	one penny
„ 4*d.* „ „ 6*d.*	twopence
„ 6*d.* „ „ 1*s.* 0*d.*	threepence,"

there were substituted the words—

"does not exceed 2½*d.*	a halfpenny
exceeds 2½*d.* and does not exceed 4*d.*	one penny
„ 4*d.* „ „ 7*d.*	twopence
„ 7*d.* „ „ 1*s.* 0*d.*	threepence."

Limit of time for payment of beer duty. 43 & 44 Vict. c. 20.

12. The power of the Commissioners of Customs and Excise to defer the time for payment of beer duty under section sixteen of the Inland Revenue Act, 1880, may be exercised so as to delay the time for payment for a period not exceeding two months beyond the time limited in that section.

Deposit of British glucose in warehouse on drawback.

13.—(1) Where any glucose on which the full duties of Excise have been paid is deposited in a warehouse approved by the Commissioners of Customs and Excise under section two of the Manufactured Tobacco Act, 1863, for the manufacture of cavendish and negrohead, drawback in respect of the glucose so deposited shall, subject to such regulations and security as the Commissioners may prescribe, be allowed and paid as if the deposit in the warehouse were the exportation of the glucose.

(2) If any person contravenes or fails to comply with any regulations made by the Commissioners under this section, he shall in respect of each offence be liable to an Excise penalty of fifty pounds.

Amendment of 39 & 40 Vict. c. 36, with respect to Excise drawbacks.

14. The provisions of section one hundred and four and of section one hundred and five of the Customs Consolidation Act, 1876 (which relate to the entry and shipment of goods for exportation) shall apply respectively to goods entitled to any drawback of Excise and goods upon which any drawback of Excise is claimed, as they apply to goods entitled to any drawback of Customs and goods upon which any drawback of Customs is claimed, and accordingly in those sections the word "drawback" shall be substituted for the words "drawback of Customs."

Drawback and allowance on goods damaged

15.—(1) Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any goods after

being duly shipped for exportation have, before exportation, been destroyed by accident on board the exporting ship, any drawback or allowance payable in respect of the goods shall be payable in the same manner as if the goods had been actually exported. or destroyed after shipment.

(2) Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any goods after being duly shipped for exportation have been materially damaged by accident on board the exporting ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Commissioners of Customs and Excise relanded in the United Kingdom and abandoned to the Commissioners, be payable as if the goods had been actually exported and had not been relanded.

(3) So much of section six of the Customs and Inland Revenue Act, 1879, as requires British goods brought back into the United Kingdom to be treated as foreign unless any drawback allowed in respect of the goods is repaid shall not apply as respects any goods in respect of which drawback is payable under the provisions of the last preceding subsection. 42 & 43 Vict. c. 21.

(4) The Commissioners of Customs and Excise may modify the form of declaration required under section one hundred and eighteen of the Customs Consolidation Act, 1876, in such manner as they think necessary for the purpose of adapting it to the provisions of this section.

(5) If after any goods on the exportation of which a drawback or allowance is payable have been shipped for exportation, the goods are without the consent of the Commissioners of Customs and Excise relanded in the United Kingdom, or the packages in which the goods are contained are, without such consent as aforesaid, opened, or the marks, letters, or devices thereon are, without such consent as aforesaid, cancelled, obliterated, or altered, the goods shall be forfeited, and any person who relands any such goods or who opens any such packages, or cancels, obliterates, or alters the marks, letters, or devices thereon, shall for each such offence forfeit either treble the value of the goods or one hundred pounds at the election of the Commissioners.

(6) The Exports Act, 1786, shall cease to have effect. 26 Geo. 3. c. 40.

16.—(1) Subsection (1) of section one of the Revenue Act, 1903 (which exempts from duty imported molasses to be used solely as food for stock), shall apply to molasses produced by a refiner in Great Britain or Ireland from sugar upon which no duty has been paid as it applies to molasses imported into Great Britain or Ireland. Molasses used as food for stock. 3 Edw. 7. c. 46.

(2) If any person uses, or is in any way concerned in using, any duty-free molasses otherwise than as food for stock, he shall be liable to a penalty of fifty pounds, and the molasses and any articles compounded therewith or manufactured therefrom shall be forfeited.

In this section the expression "duty-free molasses" means molasses which have been allowed to be imported or delivered without payment of duty under subsection (1) of section one of the Revenue Act, 1903, as amended by any other enactment, or in respect of which an allowance has been made under subsection (2) of that section as amended by any other enactment.

Part II.

Income Tax.

Income tax for 1918–19.

17.—(1) Income tax for the year beginning on the sixth day of April, nineteen hundred and eighteen, shall be charged at the rate of six shillings, and the additional income tax under section twenty-seven of the Finance Act, 1916, on securities which the Treasury are willing to purchase, shall be charged, levied, and paid for that year at the same rate as was charged for the year beginning on the sixth day of April, nineteen hundred and seventeen.

6 & 7 Geo. 5. c. 24.

(2) All such enactments relating to income tax, including the said additional income tax, as were in force with respect to the duties of income tax granted for the year beginning the sixth day of April, nineteen hundred and seventeen, shall have full force and effect with respect to any duties of income tax granted by this Act.

(3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, for the year ending on the fifth day of April, nineteen hundred and eighteen, shall be taken as the annual value of that property for the same purpose for the next subsequent year:

16 & 17 Vict. c. 34.

Provided that this subsection—

(*a*) so far as respects the duty on inhabited houses in Scotland shall be construed with the substitution of the twenty-fourth day of May for the fifth day of April; and

(*b*) shall not apply to the Metropolis as defined by the Valuation (Metropolis) Act, 1869.

32 & 33 Vict. c. 67.

Modification of relief given in respect of earned income. 7 Edw. 7. c. 13.

18.—(1) The following subsection shall be substituted for subsection (1) of section nineteen of the Finance Act, 1907 (which provides for the reduction of the income tax payable in respect of earned income), in lieu of that substituted by section twenty-five of the Finance Act, 1916, namely:—

"(1) Any individual who claims and proves in manner provided by this section that his total income from all sources does not exceed two thousand five hundred pounds, and that any part of that income is earned income shall be entitled, subject to the provisions of this section, to such relief from income tax as will reduce the amount payable on the earned income to

the amount which would be payable if the tax were charged on that income at the rate of—

"Two shillings and threepence if the total income does not exceed five hundred pounds;

"Three shillings if the total income exceeds five hundred pounds and does not exceed one thousand pounds;

"Three shillings and ninepence if the total income exceeds one thousand pounds and does not exceed one thousand five hundred pounds;

"Four shillings and sixpence if the total income exceeds one thousand five hundred pounds and does not exceed two thousand pounds;

"Five shillings and threepence if the total income exceeds two thousand pounds and does not exceed two thousand five hundred pounds."

(2) Paragraph (*a*) of subsection (7) of section nineteen of the Finance Act, 1907, shall have effect as though there were inserted therein after the words "in any office or employment of profit" the words "or given to the individual in respect of "the past services of any deceased person."

Graduation of tax on unearned income in case of incomes not exceeding 2,000*l*.

19. Section twenty-six of the Finance Act, 1916, shall have effect as if for the rates of tax specified in that section there were substituted the following rates, namely—

Three shillings if the total income does not exceed five hundred pounds;

Three shillings and ninepence if the total income exceeds five hundred pounds and does not exceed one thousand pounds;

Four shillings and sixpence if the total income exceeds one thousand pounds and does not exceed one thousand five hundred pounds;

Five shillings and threepence if the total income exceeds one thousand five hundred pounds and does not exceed two thousand pounds.

Super-tax for 1918–19.

20.—(1) In addition to the income tax charged at the rate of six shillings under this Act and the additional income tax under section twenty-seven of the Finance Act, 1916, there shall be charged, levied, and paid for the year beginning on the sixth day of April, nineteen hundred and eighteen, in respect of the income of any individual, the total of which from all sources exceeds two thousand five hundred pounds, an additional duty of income tax (in this Act referred to as "super-tax") at the following rates:—

In respect of the first two thousand pounds of the income	Nil.
In respect of the excess over two thousand pounds—	
for every pound of the first five hundred pounds of the excess	one shilling

for every pound of the next five hundred pounds of the excess - - -	one shilling and sixpence.
for every pound of the next one thousand pounds of the excess - - -	two shillings
for every pound of the next one thousand pounds of the excess - - -	two shillings and sixpence.
for every pound of the next one thousand pounds of the excess - - -	three shillings.
for every pound of the next two thousand pounds of the excess - - -	three shillings and sixpence.
for every pound of the next two thousand pounds of the excess - - -	four shillings
for every pound of the remainder of the excess - - - - - - -	four shillings and sixpence.

(2) All such enactments relating to super-tax as were in force with respect to the super-tax granted for the year beginning the sixth day of April, nineteen hundred and seventeen, shall have full force and effect with respect to the super-tax granted under this section.

Charge of Schedule B. tax. 59 & 60 Vict. c. 28.

21. Sections twenty-six and twenty-seven of the Finance Act, 1896 (which relate respectively to the application of the Income Tax Acts and to annual value for the purpose of exemption from or abatement of income tax under Schedule B.), shall, as respects income tax under Schedule B., have effect as if for the references to one-third of the annual value there were substituted references to an amount equal to twice the annual value :

Provided that where it is proved to the satisfaction of the Income Tax Commissioners concerned that any person occupying any lands and assessed to income tax in respect thereof under Schedule B. is not occupying those lands for the purposes of husbandry only, or mainly for those purposes, the above provision shall, unless the Board of Agriculture and Fisheries, on a reference to the Board by the Commissioners of Inland Revenue, certify that the use of the lands by that person for purposes other than purposes of husbandry is unreasonable, apply in relation to those lands as if for the reference to an amount equal to twice the annual value there were substituted a reference to an amount equal to the annual value.

The expression "Board of Agriculture and Fisheries" means in the application of this section to Scotland the Board of Agriculture for Scotland, and in the application of this section to Ireland the Department of Agriculture and Technical Instruction for Ireland.

Continuance of certain relief from income tax.

22. The provisions of section twenty-nine, section thirty (as amended and extended by section eleven of the Finance

Act, 1917), and section forty-three of the Finance Act, 1916, (which give relief from income tax in certain cases for the then current income tax year) shall have effect as if herein re-enacted and in terms made applicable to the income tax year beginning on the sixth day of April, nineteen hundred and eighteen:

Provided that the said section thirty as so amended shall apply to any person who during the current income tax year has served as a member of the Air Force, but a person shall not be deemed to have served as a member of the Air Force unless he has served as an airman in air force service or as an officer of the Air Force on full pay or at a rate of pay which appears to the Income Tax Commissioners concerned, after consultation with the Air Council, to be equivalent to full pay, and either out of the British Islands or for at least one month continuously in the British Islands.

Continuance of relief under 5 Geo. 5. c. 7. s. 13.

23.—(1) Section thirteen of the Finance Act, 1914 (Session 2) (which gives relief in respect of diminution of income due to war), shall apply to income tax (including super-tax) for the current income-tax year, but with the substitution, as regards postponed super-tax, of the first day of January, nineteen hundred and twenty, for the first day of January, nineteen hundred and sixteen, as the date on which the postponed super-tax is to become payable.

(2) Any payment of super-tax for any year (hereinafter referred to as the year of charge) which has been postponed under section thirteen of the Finance Act, 1914 (Session 2), as continued by section twenty of the Finance Act, 1915, section twenty-eight of the Finance Act, 1916, and section twelve of the Finance Act, 1917, or which has been postponed and further postponed under those sections may be further postponed until the first day of January, nineteen hundred and twenty, if the individual from whom the payment is due proves to the satisfaction of the Special Commissioners that his actual income from all sources for the current income-tax year is or will be less than two-thirds of the income on which he was liable to be charged to super-tax for the year of charge.

5 & 6 Geo. 5. c. 62.

Provision with respect to deductions for wear and tear of plant, &c.

24.—(1) Where an application is made to the Commissioners of Inland Revenue for the alteration of the amount of any deduction for wear and tear, the Commissioners, unless they are of opinion that the application is frivolous or vexatious, shall refer the case to the Board of Referees, and that Board shall, if they are satisfied that the application is made by or on behalf of any considerable number of persons engaged in any class of trade or business, take the application into their consideration, and determine the deduction to be allowed.

In this section—

The expression "deduction for wear and tear" has the same meaning as in section twenty-six of the Finance Act, 1907; and

The expression "Board of Referees" means any Board of Referees appointed for the purpose of Part III. of the Finance (No. 2) Act, 1915, or, if there is no such Board, a Board of Referees to be appointed for the purpose of this section by the Treasury.

41 & 42 Vict. c. 15.

(2) Section twelve of the Customs and Inland Revenue Act, 1878, as amended by section twenty-six of the Finance Act, 1907, shall have effect as if the references therein to diminished value by reason of wear and tear during the year of any machinery or plant included references to diminished value by reason of any machinery or plant having been temporarily out of use at any time during the year through circumstances attributable, directly or indirectly, to the present war.

(3) In estimating the profits or gains of any trade, manufacture, adventure, or concern in the nature of trade chargeable under Schedule D., or the profits of any concern chargeable by reference to the rules of that Schedule, there shall be allowed to be deducted as expenses incurred in any year so much of any amount expended in that year in replacing any plant or machinery which has become obsolete as is equivalent to the cost of the plant or machinery replaced after deducting from that cost the total amount of any allowances which have at any time been made in estimating profits or gains as aforesaid on account of the wear and tear of that plant and machinery and any sum realised by the sale of that machinery or plant.

61 & 62 Vict. c. 10.

(4) Section nine of the Finance Act, 1898 (which relates to the amount of the deduction to be allowed on account of the annual value of premises), shall not apply in the case of any premises being mills, factories, or other similar premises.

Basis of charge where non-resident is chargeable in name of agent in respect of profits arising from the sale of foreign goods.

25. Where a non-resident person is chargeable to income tax in the name of any branch, manager, agent, factor, or receiver in respect of any profits or gains arising from the sale of goods or produce manufactured or produced out of the United Kingdom by the non-resident person, the person in whose name the non-resident person is so chargeable may, if he thinks fit, apply to the Commissioners by whom the assessment is made or, in case of an appeal, to the General or Special Commissioners to have the assessment to income tax in respect of those profits or gains made or amended on the basis of the profits which might reasonably be expected to have been earned by a merchant or, where the goods are retailed by or on behalf of the manufacturer or producer, by a retailer of the goods sold who had bought from the manufacturer or producer direct, and, on proof to the satisfaction of the Commissioners concerned of the amount of the profits on the basis aforesaid, the assessment shall be made or amended accordingly.

No deduction to be allowed on account of annual value of premises abroad.

26. Where any lands, tenements, hereditaments or other premises of whatsoever description used for the purpose of any trade, manufacture, adventure, concern, profession, employment or vocation, are situated outside the United Kingdom, no

deduction or set-off shall, in estimating the amount of annual profits or gains arising or accruing from that trade, manufacture, adventure, concern, profession, employment or vocation, in any manner be allowed on account or in respect of the annual value of those premises.

Extension of relief in respect of children and grant of relief in respect of wife and dependent relatives. 10 Edw. 7. c. 8.

27.—(1) Section sixty-eight of the Finance (1909–10) Act, 1910 (which, as amended by section thirty-three of the Finance Act, 1916, gives to individuals whose total income does not exceed seven hundred pounds relief from income tax in respect of children), as amended by any subsequent enactments, and section thirteen of the Finance Act, 1917, shall have effect as if eight hundred pounds were substituted as the limit of income for seven hundred pounds.

(2) If any individual, who has been assessed or charged to income tax or has paid income tax either by deduction or otherwise, claims and proves in manner prescribed by the Income Tax Acts that his total income from all sources, although it exceeds one hundred and thirty pounds, does not exceed eight hundred pounds, and that for the year for which the income tax is charged he has a wife living with him, or maintains at his own expense any person being a relative of his or of his wife who is incapacitated by old age or infirmity from maintaining himself, and whose income from all sources does not exceed twenty-five pounds a year, he shall be entitled in respect of his wife and in respect of every such person as aforesaid whom he so maintains to relief from income tax equal to the amount of income tax on twenty-five pounds.

The provisions of this subsection which give relief to an individual in respect of a wife shall in the case of any individual being a widower be extended so as to give relief in respect of a person, being a female relative of his or of his deceased wife, who is resident with him for the purpose of having the charge and care of any child of his.

(3) If any individual who has been assessed or charged to income tax or has paid income tax by deduction or otherwise claims and proves in manner prescribed by the Income Tax Acts that his total income from all sources, although it exceeds eight hundred pounds does not exceed one thousand pounds, and that he would if his income did not exceed eight hundred pounds be entitled under section sixty-eight of the Finance (1909–10) Act, 1910, as amended by any other enactment, or under section thirteen of the Finance Act, 1917, to relief in respect of three or more children, he shall be entitled in respect of each of those children above the number of two to relief from income tax equal to the amount of income tax on twenty-five pounds.

In this section the expression "relative" includes any person of whom the individual in question had the custody and whom he maintained at his own expense while that person was under the age of sixteen years, and the expression "child" means a child in respect of whom relief is given under section sixty-eight

of the Finance (1909–10) Act, 1910, as amended by any other enactment or under section thirteen of the Finance Act, 1917.

The provisions of subsections (2) and (3) of section sixty-eight of the Finance (1909–10) Act, 1910, as amended by any subsequent enactments, shall apply to the relief given by this section, to the manner of claiming such relief, and to the proof to be given with respect thereto, as if they were herein re-enacted and in terms made applicable to this section.

Extension of relief to clergymen or ministers of religion in respect of dwelling-houses.

28. Where a clergyman or minister of any religious denomination is in the occupation of a dwelling-house, but pays no rent therefor, he shall for the purposes of section twenty-eight of the Finance Act, 1907 (which allows deductions by clergymen and ministers in respect of dwelling-houses), be deemed to pay a rent equal to the annual value of the dwelling-house as assessed to income tax under Schedule A., and that section shall have effect accordingly.

Payment of interest on war securities in certain cases without deduction of income tax.

29. The Treasury may direct that any securities issued under the War Loan Acts, 1914 to 1917, or any Act amending those Acts, shall be issued or shall be deemed to have been issued subject to the condition that the interest on those securities shall be paid without deduction of income tax, and the interest shall be so paid accordingly, but any such interest shall be accounted for and charged to income tax under the third case of Schedule D., subject, however, to any provisions of the Income Tax Acts with respect to exemptions or abatements.

Payment of Schedule A. income tax by instalments.

30. The provisions of subsections (1) and (3) of section thirty-three of the Finance (No. 2) Act, 1915 (which provides for the payment of income tax by instalments in certain cases), shall apply to the case of income tax charged under No. I. or No. II. of Schedule A. as they apply to the cases mentioned in subsection (2) of that section.

Excess profits duty charged in respect of profits arising from the sale of trading stock not to be allowed as a deduction.

31. Any excess profits duty which becomes chargeable by virtue only of the provisions of this Act relating to profits arising from the sale of trading stock, otherwise than in the ordinary course of trade, shall not for the purpose of the provisions of section thirty-five of the Finance (No. 2) Act, 1915, which enacts that, where a person has paid excess profits duty under that Act, the amount so paid shall be allowed as a deduction in computing profits and gains for the purpose of income tax, be deemed to be excess profits duty under that Act.

Exemption from income tax of certain funds under the National Insurance (Health) Acts, 1911 to 1918.
1 & 2 Geo. 5. c. 55.
7 & 8 Geo. 5. c. 62.

32.—(1) An insurance committee established under Part I. of the National Insurance Act, 1911, shall in respect of income derived from any funds or credits of the committee under the National Insurance (Health) Acts, 1911 to 1918, or any investment thereof, and the trustees of the special fund constituted by subsection (6) of section forty-eight of the National Insurance Act, 1911, as amended by the National Health Insurance Act, 1918, shall in respect of income derived from that fund, be

entitled to exemption from income tax, and the National Health Insurance Joint Committee shall be entitled to a similar exemption in respect of any income derived from any funds held by that Committee or under the control or management of that Committee under or for the purpose of the National Insurance (Health) Acts, 1911 to 1918.

(2) Any exemption granted under this section shall be claimed and allowed in the same manner as in the case of income applicable and applied to charitable purposes and shall be in addition to and not in derogation of any other exemption under any other Act.

Effect of s. 97 of Taxes Management Act, 1880.

33. For the purpose of removing doubts, it is hereby declared that any person who has made default in paying any sum which may be levied on him in respect of income tax or inhabited house duty may, notwithstanding that he was not named in the assessment, be entered as a defaulter in a certificate under section ninety-seven of the Taxes Management Act, 1880, which relates to the recovery of duty refused in Scotland. 43 & 44 Vict. c. 19.

Part III.

Excess Profits Duty.

Continuation of excess profits duty.

34. The Finance (No. 2) Act, 1915 (in this Part of this Act referred to as "the principal Act"), as amended or extended by any subsequent enactment, shall, so far as it relates to excess profits duty, apply, unless Parliament otherwise determines, to any accounting period ending on or after the first day of August, nineteen hundred and eighteen, and before the first day of August, nineteen hundred and nineteen, as it applies to accounting periods ended after the fourth day of August, nineteen hundred and fourteen, and before the first day of August, nineteen hundred and eighteen.

Profits arising from sale of trading stock.

35.—(1) For the purposes of excess profits duty the profits arising from the sale at any time after the twenty-second day of April, nineteen hundred and eighteen, otherwise than in the ordinary course of trade of the trading stock or part of the trading stock belonging or formerly belonging to any trade or business, shall be deemed to be profits arising from a trade or business, and where any such sale takes place after a trade or business has ceased the trade or business shall be deemed to have been carried on up to and including the date on which the sale takes place, and the accounting period shall be taken to be such as the Commissioners of Inland Revenue may determine.

(2) Where a trade or business has ceased but is deemed for the purposes of this section to have been carried on for any period—

(*a*) the person by whom or by whose authority any trading stock is sold whether as owner, agent, liquidator,

trustee, or receiver or other person acting in a similar capacity shall be deemed to be the person carrying on the trade or business and excess profits duty shall be assessed on and recoverable from that person and nothing in subsection (2) of section forty-five of the principal Act shall operate so as to impose any liability to duty on the purchaser of the trading stock; and

(*b*) the appointment of any such liquidator, trustee or receiver, or other person shall not be treated as a change of ownership of the trade or business, and subsection (3) of section thirty-eight of the principal Act and paragraph seven of Part I. of the Fourth Schedule to that Act as amended by any subsequent enactment shall have effect as if the profits arising from the sale of the trading stock had been made by the owner of the business immediately before the appointment of the liquidator, trustee, receiver, or other person, and as if the duty were payable by him.

(3) Where any trading stock is sold together with other assets of the trade or business, the part of the consideration attributable to the trading stock shall, subject to appeal in manner provided by subsection (5) of section forty-five of the principal Act, be determined by the Commissioners of Inland Revenue, and the part of the consideration so determined shall be deemed to be the price paid for the trading stock by the purchaser.

(4) For the purpose of this section any trading stock which has been disposed of otherwise than by way of sale shall be deemed to have been sold, and any such trading stock so disposed of, and any trading stock which has been sold for a consideration other than cash, not being a consideration the value of which can be easily ascertained, shall be deemed to have realised the market price of the day on which it was so disposed of or sold.

No person shall at any time after the fourteenth day of May, nineteen hundred and eighteen, dispose otherwise than by way of sale of any trading stock unless he has previously made provision to the satisfaction of the Commissioners of Inland Revenue for securing the payment of any excess profits duty which may be chargeable by virtue of the provisions of this section, and if any person attempts to dispose of any trading stock in contravention of this provision the disposal shall be void and of no effect.

(5) In this section the expression "trading stock" includes—

(*a*) any goods such as are sold in the ordinary course of a trade or business whether in a finished condition or not; and

(*b*) any raw or other materials used in the manufacture or preparation of any such goods,

and references to disposal of trading stock do not include disposal by way of testamentary disposition.

Part IV.

Stamps.

Increase of stamp duty on certain bills of exchange. 54 & 55 Vict. c. 39.

36.—(1) Twopence shall be substituted for one penny as the stamp duty on all bills of exchange and promissory notes chargeable under the First Schedule to the Stamp Act, 1891, with duty at the rate of one penny and drawn on or after the first day of September, nineteen hundred and eighteen, and twopence shall accordingly be substituted for one penny in sections thirty-four and thirty-eight of the Stamp Act, 1891.

(2) The provisions of subsection (2) of section thirty-eight of the Stamp Act, 1891, shall apply so as to enable an adhesive penny stamp to be fixed on any bills of exchange to which that subsection applies being bills which are liable to a duty of twopence under this section and are stamped only with a penny stamp, as they apply with respect to the fixing of a stamp on an unstamped bill.

(3) Subsection (1) of section thirty-eight of the Stamp Act, 1891, shall not operate so as to render any bill of exchange which is liable to a duty of twopence under this section and is stamped with a penny stamp invalid for any purpose until the first day of December, nineteen hundred and eighteen, if the person who takes or receives the bill fixes thereto an adhesive stamp of one penny and cancels the stamp.

Part V.

General.

Suspension of new sinking fund. 50 & 51 Vict. c. 16.

37. In the financial year ending the thirty-first day of March, nineteen hundred and nineteen, that portion of the permanent annual charge for the national debt which is not required for the annual charge directed by the National Debt and Local Loans Act, 1887, or any other Act to be paid out of that charge, shall not be paid.

Provision for dealing with small amounts of Government stock belonging to deceased persons. 5 & 6 Geo. 5. c. 93.

38.—(1) Where the bank have reason to believe that any person in whose name any war stock of an amount not exceeding in the aggregate one hundred pounds in nominal value or in actual value, whichever is the less, is standing has died the Bank may, in such manner as may be prescribed by regulations made under section one of the War Loan (Supplemental Provisions) Act, 1915, transfer the stock from the books of the Bank to the Post Office Stock Register established under that Act, and may in such manner as may be so prescribed remit any dividends accrued thereon to the Postmaster General to be

dealt with in the same manner as if the stock had been inscribed in the said register at the time when they accrued due.

(2) Where the Bank have reason to believe than any person in whose name any Government stock of a nominal amount not exceeding in the aggregate five hundred pounds is standing has died in actual military service, and that he was a person resident in some part of His Majesty's dominions outside the British Islands, the Bank may on an application in that behalf made under this section by the proper authority and on an undertaking by the proper authority to answer for any death duties leviable in respect of the stock and any dividends accrued thereon, and to deal with the stock or the proceeds of sale thereof and any dividends thereon in accordance with the provisions of this section, hold the stock together with any dividends which have accrued, or which may thereafter accrue thereon at the disposal of the proper authority, and thereupon the stock shall become transferable by, and any dividends thereon shall become payable to, the proper authority as if that authority were the legal personal representative of the deceased person.

(3) Where any stock is transferred or where any dividends are remitted or paid under or in pursuance of this section, the transfer, remittance, or payment, as the case may be, shall be deemed to have been properly made and the Bank shall be discharged from all liability in respect of the stock transferred and the dividends remitted or paid.

(4) Where any stock is held at the disposal of or any dividends thereon are paid to the proper authority under or in pursuance of this section, that authority may, after making provision for the payment of any death duties leviable in respect of the stock and of the dividends, transfer the stock or any part of the stock to, or pay the proceeds of sale thereof or any part of those proceeds, to any person who, in the opinion of the proper authority, establishes a valid claim to the said stock or the proceeds of sale or any part thereof, and the receipt of any person to whom payment is made under or in pursuance of this subsection shall be a good discharge to the proper authority for the sum paid and any stock transferred to any person under or in pursuance of this subsection shall be deemed to have been properly transferred, and the proper authority shall be discharged from all liability in respect of the sum paid or the stock transferred.

(5) For the purposes of this section—

The expression " the Bank " means the Bank of England or the Bank of Ireland, as the case may be ;

The expression " proper authority " means the High Commissioner or agent in London of the Dominion or Colony in which the deceased person was resident, or any other person recognised by the Treasury as being in relation to the deceased person the proper authority for the purposes of this section ;

The expression "Government stock" means any stock or bonds which are for the time being transferable in the books of the Bank under the National Debt Act, 1870, or by deed under section seventeen of the Finance Act, 1911; 33 & 34 Vict. c. 71. 1 & 2 Geo. 5. c. 48.

The expression "war stock" means any Government stock issued in connection with any loan raised for the purposes of the present war;

The expression "death duties" has the same meaning as in subsection (3) of section thirteen of the Finance Act, 1894; 57 & 58 Vict. c. 30.

A person shall be deemed to have died in actual military service if he was a person to whom at the time of his death the provisions of section eleven of the Wills Act, 1837, as amended by the Wills (Soldiers and Sailors) Act, 1918, applied or would have applied if he had been domiciled in England. 7 Will. 4. and 1 Vict. c. 26. 7 & 8 Geo. 5. c. 58.

Amendment of s. 35 of 7 & 8 Geo. 5. c. 31.

39. Section thirty-five of the Finance Act, 1917, which empowers trustees to borrow and invest in war securities, shall have, and shall be deemed always to have had, effect as if for the words "are hereby expressly authorised to exercise without "the consent of any other person, such powers of borrowing, "subscription, investment, sale, or conversion, notwithstanding "anything in any instrument creating the trust" in subsection (1) thereof there were substituted the words "are hereby "expressly authorised to exercise such powers of borrowing, "subscription, investment, sale, or conversion, notwithstanding "anything to the contrary in any instrument creating the "trust, and without the consent of any other person, notwith-"standing that such consent is required by the instrument "creating the trust."

Amendment of s. 42 of 6 & 7 Geo. 5. c. 24.

40. Section forty-two of the Finance Act, 1916, which exempts interest payable in respect of war savings certificates from income tax, shall have effect as though for the words "held by the purchaser" there were substituted the words "held by the person who is for the time being the holder of the certificate."

Power to extend currency of war savings certificates.

41. Notwithstanding anything in the War Loan Acts, 1914 to 1917, or in any regulations made with respect to, or in any conditions relating to the issue of, war savings certificates, any such certificate issued under those Acts shall not, if the Treasury so direct, and subject to such conditions with respect to interest and otherwise, as they may impose, be required to be repaid or redeemed within five years after the date on which it was issued, in any case in which the holder of the certificate is at the date on which the certificate becomes repayable the holder of other war savings certificates which do not become repayable till a later date, and section forty-two of the Finance Act, 1916, shall apply with respect to any interest payable in respect of the

certificate for the period after the expiration of five years from the date on which it was issued up to the date on which it is repaid or redeemed as it applies to the accumulated interest mentioned in that section :

Provided that nothing in this section shall prejudice any right of the holder of any war savings certificates, if he so desires, to have the amount payable under the certificate paid to him on or before the expiration of five years after the date on which the certificate was issued.

Amendment of s. 34 of 7 & 8 Geo. 5. c. 31.

42. Section thirty-four of the Finance Act, 1917, shall have effect as though there were inserted therein after the words "price of issue," in subsection (3) and subsection (4) thereof, the words "or such other price as was specified in the conditions "subject to which the stock or bonds were issued as the price "at which the stock or bonds were to be valued for the purposes "of this section."

Provision for enabling the Post Office to exercise powers in relation to insurance stamps. 1 & eo. 5. c. 4

43. Section twenty of the Finance Act, 1911 (which enables His Majesty by Order in Council to provide for the exercise and performance by the Postmaster-General of any powers and duties of the Commissioners of Inland Revenue with reference to certain stamps), shall have effect as though the reference therein to any stamps used to denote duties other than duties of postage included a reference to stamps required for the purposes of the National Insurance Act, 1911, and any Orders made under that section may be varied or revoked by any subsequent Orders so made.

Extension of 4 & 5 Geo. 5. c. 76, to property passing to certain collaterals. 63 & 64 Vict. c. 7.

44. The Death Duties (Killed in War) Act, 1914 (which extends as respects the present war the relief from death duties given by section fourteen of the Finance Act, 1900), shall have effect, and shall be deemed always to have had effect, as though the references therein to lineal ancestors included references to brothers and sisters and the descendants of brothers and sisters of the deceased.

Construction, repeals and short title.

45.—(1) Part I. of this Act so far as relates to duties of customs shall be construed as one with the Customs (Consolidation) Act, 1876, and any enactment amending that Act, and so far as it relates to duties of excise shall be construed together with the Acts relating to duties of excise and the management of those duties.

Part II. of this Act shall be construed with the Income Tax Acts, 1842 to 1853, and any other enactments relating to income tax, and those enactments and Part II. of this Act are in this Act referred to as the Income Tax Acts.

Part III. of this Act shall be construed with the Finance (No. 2) Act, 1915.

(2) The Acts specified in the Fourth Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

(3) This Act may be cited as the Finance Act, 1918.

SCHEDULES.

FIRST SCHEDULE.

Sections 3, 4.

Part I.

Ordinary Customs Duties on Spirits.

	In Cask.			In Bottle.		
	£	*s.*	*d.*	£	*s.*	*d.*
For every gallon computed at proof of spirits of any description (except perfumed spirits, brandy, rum, or the spirits next hereinafter mentioned), including naphtha and methylic alcohol purified so as to be potable and mixtures and preparations containing spirits	1	10	5	1	11	5
For every gallon computed at proof of all unsweetened spirits, other than brandy, rum (including imitation rum), and geneva - -	1	10	5	1	10	5
For every gallon computed at proof of brandy or rum - - - - - - - -	1	10	4	1	11	4
For every gallon of perfumed spirits - -	2	8	4	2	9	4

	£	*s.*	*d.*
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such a manner as to indicate that the strength is not to be tested - -	2	1	11

Part II.

Additional Customs Duties in respect of Immature Spirits.

	Where the Spirits have been warehoused for a period of Two Years and less than Three Years.		Where the Spirits have not been warehoused, or have been warehoused for a period of less than Two Years.	
	s.	*d.*	*s.*	*d.*
For every gallon computed at proof of spirits of any description except perfumed spirits - - - - -	1	0	1	6
For every gallon of liqueurs, cordials, mixtures, and other preparations entered in such a manner as to indicate that the strength is not to be tested - - - - - -	1	4	2	0
For every gallon of perfumed spirits -	1	7	2	5

PART III.

ADDITIONAL EXCISE DUTIES IN RESPECT OF IMMATURE SPIRITS.

	Where the Spirits have been warehoused for a period of Two Years and less than Three Years.	Where the Spirits have not been warehoused, or have been warehoused for a period of less than Two Years.
	s. *d.*	*s.* *d.*
For every gallon of spirits computed at proof - - -	1 0	1 6

NOTE.—The additional duties under Part II. and Part III. of this Schedule shall, in the case of blended spirits, be subject to the modifications enacted by the provisions in Part III. of the Schedule to the Finance Act, 1915, as though those provisions were herein re-enacted with the substitution for the reference to Parts I. and II. of that Schedule of a reference to Parts II. and III. of this Schedule.

Section 7.

SECOND SCHEDULE.

TOBACCO.

PART I.

CUSTOMS DUTIES.

		£ *s.* *d.*
Upon tobacco unmanufactured, viz.:—		
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
Unstripped - - - - -	the lb.	0 8 2
Stripped - - - - -	„	0 8 2½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
Unstripped - - - - -	„	0 9 0½
Stripped - - - - -	„	0 9 1
Upon tobacco manufactured, viz.:—		
Cigars - - - - - -	„	0 15 7
Cigarettes - - - - -	„	0 12 7
Cavendish or Negrohead - - - -	„	0 11 10½
Cavendish or Negrohead manufactured in bond -	„	0 10 4½
Other manufactured tobacco - - -	„	0 10 4½
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - -	„	0 9 9½
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - -	„	0 11 10½

Part II.

Excise Duties.

		£	s.	d.
Upon tobacco unmanufactured, viz. :—				
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - - -	the lb.	0	8	0
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - - -	„	0	8	10½
Upon tobacco manufactured, viz. :—				
Cavendish or Negrohead manufactured in bond -	„	0	10	4½

Part III.

Rates of Drawback.

		£	s.	d.
Cigars - - - - - -	the lb.	0	9	3½
Cigarettes - - - - - -	„	0	9	1
Cut, roll, cake or other manufactured tobacco - -	„	0	8	10
Snuff (not being offal snuff) - - - -	„	0	8	7
Stalks, shorts, or other refuse of tobacco (including offal snuff) - - - - -	„	0	8	4½

THIRD SCHEDULE.

Sections 8, 9.

Sugar, &c.

Part I.—Duties.

Article.	Customs Duty.			Excise Duty.		
	£	s.	d.	£	s.	d.
Sugar which, when tested by the polariscope, indicates a polarisation exceeding ninety-eight degrees - - - - - - the cwt.	1	5	8	1	3	4
Sugar of a polarisation not exceeding seventy-six degrees - - - - - - the cwt.	0	12	4	0	11	2
Sugar of a polarisation—						
Exceeding 76 and not exceeding 77 - the cwt.	0	12	8·7	0	11	6·8
„ 77 „ 78 - „	0	13	1·6	0	11	11·3
„ 78 „ 79 - „	0	13	6·6	0	12	3·8
„ 79 „ 80 - „	0	13	11·5	0	12	8·3
„ 80 „ 81 - „	0	14	4·4	0	13	0·8
„ 81 „ 82 - „	0	14	9·4	0	13	5·2
„ 82 „ 83 - „	0	15	2·3	0	13	9·7
„ 83 „ 84 - „	0	15	7·8	0	14	2·8

Article.	Customs Duty.	Excise Duty.
	£ s. d.	£ s. d.
Sugar of a polarisation—*continued.*		
Exceeding 84 and not exceeding 85 - the cwt.	0 16 1·4	0 14 7·8
„ 85 „ 86 - „	0 16 6·9	0 15 0·8
„ 86 „ 87 - „	0 17 0·5	0 15 5·9
„ 87 „ 88 - „	0 17 6·6	0 15 11·5
„ 88 „ 89 - „	0 18 0·8	0 16 5·1
„ 89 „ 90 - „	0 18 8·2	0 16 11·8
„ 90 „ 91 - „	0 19 3·6	0 17 6·5
„ 91 „ 92 - „	0 19 11·0	0 18 1·2
„ 92 „ 93 - „	1 0 6·4	0 18 8·0
„ 93 „ 94 - „	1 1 1·7	0 19 2·7
„ 94 „ 95 - „	1 1 9·1	0 19 9·4
„ 95 „ 96 - „	1 2 4·5	1 0 4·1
„ 96 „ 97 - „	1 2 11·9	1 0 10·8
„ 97 „ 98 - „	1 3 7·3	1 1 5·6
Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits) and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specially charged by this section:—		
If containing 70 per cent. or more of sweetening matter - - - - the cwt.	0 16 3	0 13 6
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter the cwt.	0 11 8	0 9 8
If containing not more than 50 per cent. of sweetening matter - - - the cwt.	0 5 8½	0 4 9½
The amount of sweetening matter to be taken to be the total amount of cane, invert, and other sugar contained in the article as determined by analysis in manner directed by the Commissioners of Customs and Excise.		
Glucose:		
Solid - - - - - - the cwt.	0 16 3	0 16 3
Liquid - - - - - - - „	0 11 8	0 11 8
Saccharin (including substances of a like nature or use) - - - - - - - the oz.	0 8 3	0 8 3

[NOTE.—The charge under this Schedule of a specified amount of duty on a specific weight of any article includes a charge of a proportionately less duty on any less weight of any article so charged.]

*Part II.—Drawbacks and Allowances.

(1) Customs Drawbacks under the Second Schedule of the Finance Act, 1901.

	£ s. d.
Drawback to be allowed to a refiner on molasses produced in Great Britain or Ireland from imported sugar and delivered by him to a licensed distiller for use in the manufacture of spirits - - - - - the cwt.	0 5 8½
Other drawbacks - - - - - „	According to the amount of duty paid.

(2) Excise Drawbacks.

	£ s. d.
A.—Under the Third Schedule of the Finance Act, 1901 - - - - - - -	According to the amount of duty paid.
B.—Drawback to be allowed on molasses produced in Great Britain or Ireland from sugar made in Great Britain or Ireland, and delivered to a licensed distiller for use in the manufacture of spirits the cwt.	0 4 9½
C.—Drawback to be allowed in any other case on articles liable to the Excise duty exported or shipped for use as stores, if it is shown to the Commissioners of Customs and Excise that the Excise duty has been duly paid - - - the cwt.	According to the amount of duty paid.

(3) Allowances on Molasses used solely for the Purpose of Food for Stock.

	£ s. d.
Allowance to a refiner on molasses under subsection (2) of section one of the Revenue Act, 1903 - - - - - - - the cwt.	0 5 8½
Allowance on molasses produced from sugar made in Great Britain or Ireland in circumstances in which an allowance would be allowed under subsection (2) of section one of the Revenue Act, 1903, in respect of molasses produced from imported sugar - - - the cwt.	0 4 9½

* The substituted drawbacks and allowances shall only take effect where it is shown that duty has been paid at the increased rate.

Section 45.

FOURTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
26 Geo. 3. c. 40	The Exports Act, 1786	The whole Act.
3 & 4 Vict. c. 18	The Tobacco Act, 1840	Section thirteen.
23 & 24 Vict. c. 129.	The Excise on Spirits Act, 1860.	Section one.
26 & 27 Vict. c. 7.	The Manufactured Tobacco Act, 1863.	In section one the words "nor " unless the tobacco stalks " contained therein shall have " been fairly cut in the same " with portions of the lamina " of the leaf adhering there- " to."
26 & 27 Vict. c. 33.	The Revenue Act, 1863	Section seventeen.
39 & 40 Vict. c. 36.	The Customs (Consolidation) Act, 1876.	Section one hundred and seven.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880.	Section eleven.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Sections three and seven.
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Sections four and six.
59 & 60 Vict. c. 28.	The Finance Act, 1896	Sections two, three, eight, and nine.
62 & 63 Vict. c. 9.	The Finance Act, 1899	Section three.
63 Vict. c. 7 -	The Finance Act, 1900	Sections three, four, five, six, and seven.
2 Edw. 7. c. 7 -	The Finance Act, 1902	Subsection (1) of section five down to "five pence and".
10 Edw. 7. c. 8	The Finance (1909–10) Act, 1910.	Subsections (1) and (3) of section eighty-one, section eighty-two, and Part I. of the Third Schedule.
5 Geo. 5. c. 7 -	The Finance Act, 1914 (Session 2).	Sections two, three, four, and ten.
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act, 1915.	Subsection (1) of section twenty-two.

CHAPTER 16.

An Act to modify the requirements of the Solicitors Acts, 1839 to 1917, with respect to Articled Clerks who have served in His Majesty's forces or in other public service, or have been Prisoners of War or interned in connection with the present war. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Reckoning of time of service with the forces, &c., as service of articles.

1. Notwithstanding anything in the Solicitors Acts, 1839 to 1917, any time after the third day of August nineteen hundred and fourteen (whether before or after the passing of this Act), during which an articled clerk has for the purposes of the present war served in any of His Majesty's forces, or in any public service connected with the present war of a character approved by the Master of the Rolls, or has, in consequence of the present war, been detained as a prisoner, military or civil, in any enemy country, or been interned in an enemy or neutral country, shall, on the Law Society being satisfied as to the fact and length of such service, detention or internment, and that the articled clerk has in other respects complied with the said Acts, be reckoned for all purposes as time duly served under his articles of clerkship.

Power to exempt from the intermediate examination.

40 & 41 Vict. c. 25.

2. The Lord Chief Justice and the Master of the Rolls, or either of them, may, where under circumstances arising out of or connected with the present war they or he see fit so to do, exempt any person or persons from compliance with the enactments and regulations for the time being in force with respect to the Intermediate Examination as defined in and prescribed by the Solicitors Act, 1877, either entirely or partially and subject to any such conditions as to them or him may seem fit.

Short title, citation and extent.

3.—(1) This Act may be cited as the Solicitors (Articled Clerks) Act, 1918, and the Solicitors Acts, 1839 to 1917, and this Act may be cited together as the Solicitors Acts, 1839 to 1918.

(2) This Act shall not extend to Scotland or Ireland.

CHAPTER 17.

An Act to amend the Land Drainage Act, 1861, and to make further provision for the drainage of agricultural land. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.

AMENDMENTS OF PRINCIPAL ACT.

Power to make orders constituting drainage districts, &c.

1.—(1) Subject in the case of opposed orders to confirmation by Parliament in manner provided by the First Schedule to this Act, the Board of Agriculture and Fisheries may by order—

24 & 25 Vict. c. 133.

(*a*) constitute any area a separate drainage district for the purposes of Part II. of the Land Drainage Act, 1861 (in this Act referred to as the principal Act), and include therein the whole or any part of any existing drainage area, and provide for the constitution of the drainage board for the district and the appointment or election of the members thereof;

(*b*) alter the boundaries of any drainage area;

(*c*) define the limits of any commission of sewers;

(*d*) confer on any drainage authority such additional powers of levying drainage rates or borrowing powers as may be necessary or expedient, or alter or supplement in any other respect the provisions of any local Act or of any award made under any such Act where in the opinion of the Board such alterations or supplemental provisions are necessary or expedient for enabling the area for the benefit of which drainage works are authorised by the local Act or award to be drained effectually.

(2) Where the council of a county or county borough in which the drainage area of any drainage authority is situate, or if such area is situated in more than one county or county borough, the councils thereof present a petition to the Board for the purpose, the Board may by a like order, made after consultation with the Local Government Board, transfer to the council or councils the powers, duties, property, and obligations of the drainage authority, and thereupon the council or councils shall become the drainage authority for the area for the purposes of this Act, and any expenses incurred by the council or councils as such authority shall be defrayed under and in accordance with the powers so transferred and not in any other manner.

(3) Any order under this section may contain any incidental, consequential, or supplemental provisions which appear to be necessary or proper for the purposes of the order.

(4) An order under this section may make any river, canal, or inland navigation or the cuts, reservoirs, feeders, or other works belonging thereto liable to the control of a drainage authority, notwithstanding the provisions of any local Act exempting the same from such control and of section fifty-seven of the principal Act, subject nevertheless to the provisions of section fifty-four of the principal Act.

(5) References in Part II. of the principal Act as amended by this Act to provisional orders shall be construed as including references to orders so made.

Procedure for the making of Orders.

2.—(1) The Board of Agriculture and Fisheries may on the receipt of such a petition as is hereinafter mentioned, or, in the case of the constitution of a separate drainage district or of the alteration of the drainage area of any drainage authority, on their own initiative without any petition, after making such inquiries as they think necessary, and after consultation with the council of any county or county borough affected by the proposed order or any committee thereof appointed for the purpose, prepare a draft order to carry the petition into effect, or, as the case may be, to constitute the district or alter the area.

(2) A petition for an order may be presented, in the case of a proposal for the definition of the limits of a commission of sewers, by the commission, and in the case of a proposal to alter or supplement a local Act conferring powers on a drainage authority, by that authority, or by the council of any administrative county or county borough in which any part of the drainage area of that authority is situate, and in other cases by—

(*a*) the proprietors of one-tenth of the area proposed to be constituted a separate drainage district, or of the area proposed to be added to or excluded from a drainage area; or

(*b*) the drainage authority of a drainage area proposed to be altered; or

(*c*) the council of any administrative county or county borough in which any part of the land proposed to be affected by the order is situate.

(3) Where the Board have prepared a draft order the procedure thereon shall be in accordance with the First Schedule to this Act.

(4) An order constituting an area a separate drainage district or including in any drainage district any drainage area or any part of any drainage area shall not be made if within the prescribed period after publication of the draft order the proprietors of one-third of the proposed drainage district signify to the Board their objection to the making of the order.

(5) An order altering the boundaries of a drainage area or including in any drainage district any part of a drainage area shall not be made without the consent of the drainage authority

for the area, or if within the prescribed period after the publication of the draft order the proprietors of one-third of the area proposed to be added to or excluded from the drainage area signify to the Board their objection to the making of the order.

(6) An order or provisional order made under this Act or the principal Act may be repealed, altered, or amended by an order made by the Board under and in accordance with the provisions of this Act.

Expenses of making the order.

3.—(1) The expenses of the Board of Agriculture and Fisheries, and, if and so far as the order so directs, the expenses of the petitioners, in relation to the making or confirmation of an order, shall be defrayed as follows:—

(*a*) Where a petition has been presented for the order and the order is made and comes into force, then—

(i) if the order is made on a petition for the constitution of a separate drainage district, the expenses shall be a first charge on the rates leviable in the district constituted by the order;

(ii) if the order is made on a petition for the alteration or definition of the boundaries of a drainage area, the expenses shall be a first charge on the drainage rates leviable by the drainage authority in the area as altered or defined by the order, or where more than one area is so altered on the drainage rates leviable within those areas in such proportions as the Board direct;

(iii) if the order is made on a petition for altering or supplementing the powers conferred on the drainage authority by a local Act or award the expenses shall be a first charge on the drainage rates leviable by the drainage authority;

(iv) if an order is made on a petition for the transfer to the council of a county or county borough, or to two or more such councils, of the powers, duties, property, and obligations of a drainage authority by the petitioners:

(*b*) Where a petition has been presented for the order and the order is not made or does not come into force, the expenses shall be paid by the petitioners:

(*c*) Where a petition has not been presented for the order, the expenses shall, if the order is made and comes into force, be defrayed if and so far as the order so directs in the same manner as if a petition for the order had been presented, and subject as aforesaid the expenses shall be defrayed by the Board.

(2) The petitioners shall give such security for expenses as may be required by the Board.

Provisions as to rating.

4.—(1) The powers of a commission of sewers or of a drainage board constituted under the principal Act or this Act

shall include, and shall be deemed always to have included, powers of levying drainage rates on the basis of acreage or on the basis of annual value of the lands liable to be rated.

(2) An order made under this Act may provide for differential rating of part of any drainage district (whether constituted under the principal Act or this Act), or any area within the limits of a commission of sewers, and for total or partial exemption of buildings, railways, canals, inland navigations or any other special class of land within the district or area.

Powers of local authorities to contribute to drainage expenses. 38 & 39 Vict. c. 55.

5. Where it is shown to the satisfaction of the Local Government Board that the execution or maintenance of any drainage works is desirable in the interests of the public health of any area, or for the protection or better enjoyment of any highways, the Board may authorise the local authority of the district for the purposes of the Public Health Act, 1875, in which the area to be benefited is situated, or the highway authority, as the case may be, to contribute or undertake to contribute to the expenses of the execution or maintenance of the drainage works by a drainage authority, such an amount as the Board, having regard to the public benefit derived therefrom, may sanction and may direct how and out of what fund or rate such contributions may be defrayed.

Arrangements between drainage authorities.

6. Any drainage authority may with the consent of the drainage authority of any adjoining drainage area execute and maintain in that adjoining area any works which the first-mentioned drainage authority might execute or maintain within their own area on such terms as to payment or otherwise as may be agreed on between the drainage authorities, or may agree to contribute to the expense of the execution or maintenance of any works by the drainage authority of any adjoining drainage area, and any expense incurred by any drainage authority under this section shall be defrayed as if the expense had been incurred in their own drainage area.

Power to enter into arrangements with navigation authorities.

7.—(1) A drainage authority and a navigation authority may, if authorised in that behalf by an order made by the Board of Agriculture and Fisheries after consultation with the Board of Trade, and, if opposed, confirmed by Parliament, in accordance with the First Schedule to this Act, enter into arrangements for—

(*a*) the transfer to the drainage authority of the whole or any part of the undertaking, powers, duties, and obligations of the navigation authority with a view to improving the drainage area of the drainage authority ; or

(*b*) the alteration or management of the works or undertaking of the navigation authority or any parts thereof with a view to improving the drainage of the drainage area of the drainage authority ; or

(*c*) payment by any party to any such arrangement to the other party as the consideration for any matter or subject to which the arrangement relates.

(2) Notice of the intention to make an order under this section shall be given to the Postmaster-General.

(3) Nothing in this section shall be construed as prejudicing or affecting any powers of entering into such arrangements which any such authorities may possess independently of this section.

Power of drainage authorities to execute works outside their area. 10 & 11 Vict. c. 38.

8. A drainage authority desiring to execute drainage works for the benefit of their drainage area in lands outside that area shall have the like powers in that behalf as are conferred by the Land Drainage Act, 1847, or Part III. of the principal Act, on persons interested in land which is capable of being drained or improved and desiring to execute drainage works for such purpose, and any expense incurred by a drainage authority under this section shall be defrayed as if the expense had been incurred in the drainage area of the drainage authority.

Reports by drainage authorities.

9.—(1) Every drainage authority shall, before such date in every year as the Board of Agriculture and Fisheries may fix, send to the Board a report of their proceedings during the preceding year, and shall at the same time send a copy of such report to the council of any administrative county or county borough in which any part of the drainage area of the authority is situate.

(2) Such report shall be in such form and shall contain such information as the Board may, by regulations to be made under this Act, direct.

Joint action by councils.

10. The councils of any two or more counties or county boroughs may combine for the purpose of the joint exercise of any powers conferred on them by or under this Act, and may for those purposes appoint a joint committee and may agree as to the proportions in which the several councils represented on the joint committee are to contribute towards the expenses of such joint committee.

Expenses of councils.

11. Except as otherwise expressly provided by this Act any sums payable under this Act by the council of a county or county borough shall, in the case of a county, be paid out of the county fund and, in the case of a county borough, be paid out of the borough fund or rate.

Power to invest money on security of drainage rates.

12. Where the proprietors of any land comprised within a drainage area are authorised to invest money on real security, they shall (unless the contrary is provided by the instrument authorising such investment) have power to invest money on a first mortgage of the drainage rates leviable by the drainage authority for that area.

Definitions.

13. For the purposes of this Part of this Act, unless the context otherwise requires, the expression "drainage authority"

means any commission of sewers, any drainage board constituted under the principal Act or this Act, and any body of persons authorised by any local Act or any award made under any such Act to make or maintain works for the drainage of land; and the expression "drainage area" means the area within the limits of a commission of sewers, the district of such drainage board as aforesaid, and the area within the jurisdiction of such body of persons as aforesaid.

Minor amendments and repeals.

14. The provisions of the principal Act mentioned in the first column of the table in Part I. of the Second Schedule to this Act shall be amended in the manner specified in the second column of that table, and the principal Act shall be repealed to the extent specified in Part II. of that schedule.

Part II.

Further Provisions for the Improvement of the Drainage of Agricultural Land.

Powers of Board to enforce performance of duties.

3 & 4 Will. 4. c. 22.

15.—(1) For the purpose of enforcing in relation to agricultural land any liability to repair which is enforceable under section fifteen of the Sewers Act, 1833, any officer appointed by the Board of Agriculture and Fisheries may exercise on behalf of the Board the powers conferred by that section on an officer appointed by a court of sewers.

(2) Where, in the opinion of the Board, any agricultural land is injured or likely to be injured by flooding or inadequate drainage which might be remedied wholly or partially by the exercise of drainage powers which are conferred by any general or local Act or an order having the force of an Act of Parliament, or by any award made under any Act, or by any commission of sewers, and which are not being exercised or, in the opinion of the Board, are being insufficiently exercised, the Board may exercise any such power and also any power conferred by any such Act, order, award, or commission for defraying the expenses so incurred or for any purpose incidental to the exercise of any such power: Provided that this subsection shall not apply to powers conferred upon any railway company or navigation authority for the purposes of their undertaking.

Schemes for drainage of small areas.

16.—(1) Where the Board of Agriculture and Fisheries are of opinion that any agricultural land is capable of improvement by drainage works, but that the same cannot be conveniently dealt with by an order under Part I. of this Act, and that the expenses of executing and maintaining such works will not exceed the increase in the value of the land arising therefrom, the Board may, in accordance with the provisions of a scheme made under this section, enter on the lands and execute such drainage works as appear to them desirable.

(2) Before executing any works under this section the Board shall prepare a draft scheme stating—

(*a*) the works proposed to be executed ;

(*b*) the area to be improved thereby ;

(*c*) the estimated cost of the execution of the works, which shall not exceed an amount equal to five pounds for each acre in the area to be improved, or five thousand pounds in all, and the maximum amount to be recoverable by the Board in respect of the costs thereof ;

(*d*) the manner in which the expenses of executing and maintaining the works are to be apportioned amongst the lands comprised in the area ;

and shall give to the owners and occupiers of land comprised within the area, and to any navigation authority or other body or person appearing to the Board to be affected by the scheme, notice in the prescribed manner of the making of the draft scheme, and of the place where it can be inspected and of the time within which objections to the scheme may be presented to the Board, and the Board shall, before settling the scheme, consider any objections which may have been duly made.

(3) Copies of the scheme when settled shall be served on the owners and occupiers of land in the area to which the scheme relates.

(4) For the purpose of executing any works under a scheme and maintaining the same the Board shall, within the area to which the scheme relates or in which the works are to be executed, have all the powers of a drainage board under the principal Act as amended by this Act, but subject to the restrictions thereby imposed on the exercise of such powers.

(5) Any expenses incurred by the Board under this section in the execution of drainage works to an amount not exceeding the amount declared by the scheme to be the maximum amount of expenses recoverable by them, or in maintaining any such works, shall be recoverable by the Board in a summary manner from the several owners of the lands to which the scheme relates according to the apportionment in the scheme :

Provided that if any owner so requires in writing the sum payable by him shall be recoverable by the Board by means of a rate to be made and levied by the Board in like manner, subject to the like provisions and with the like incidence, as are applicable in the case of a private improvement rate for private improvement expenses incurred by a local authority under the Public Health Act, 1875, with this qualification, that the Board shall, on the application of the owner or occupier of any land subject to the rate, determine the proportion of the rate to be borne by them respectively, having regard to the benefit derived from the works, the contract of tenancy, and all other circumstances of the case, but the local

authority may on the application and on behalf of the Board collect the rate and pay over the proceeds to the Board after deducting such reasonable costs of collection as may be agreed with the Board, or, in default of agreement, settled by the Local Government Board.

Delegation of power of Board to committees.

17.—(1) The Board of Agriculture and Fisheries may, with respect to any area consisting of one or more counties or county boroughs, authorise any body of persons constituted in the prescribed manner, to exercise on behalf of the Board, subject to such appeal to the Board as may be prescribed, any of the powers of the Board under this Part of this Act, and may, if they think fit, prescribe the procedure and the method of authentication of any notice or other instrument issued by any such body.

(2) At least a majority of the members of any body of persons constituted in accordance with the provisions of the foregoing subsection shall consist, in such proportion as the Board may fix, of members of the councils of the counties and county boroughs comprised in the area for which such body is constituted.

Works below high-water mark.

18. Nothing in this Part of this Act shall authorise the execution of any works on, over or under tidal lands below high-water mark of ordinary spring tides, except in accordance with such plans and sections, and subject to such restrictions and regulations as previous to such works being commenced have been approved by the Board of Trade in writing under the hand of one of the secretaries or assistant secretaries of the Board of Trade.

Crown rights.

19.—(1) Nothing in this Part of this Act affects prejudicially any estate, right, power, privilege or exemption of the Crown, and in particular nothing therein contained authorises the Board of Agriculture and Fisheries to take, use or in any manner to interfere with any portion of the shore or bed of the sea or of any river, channel, creek, bay or estuary or any land, hereditaments, subjects or rights of whatsoever description belonging to His Majesty in right of the Duchy of Lancaster or in right of His Crown and under the management of the Commissioners of Woods or of the Board of Trade respectively without the consent in writing of the Chancellor of the Duchy or of the Commissioners of Woods or the Board of Trade, as the case may be, on behalf of His Majesty first had and obtained for that purpose (which consent the said Chancellor of the Duchy, Commissioners and Board are hereby respectively authorised to give).

(2) Nothing in this Part of this Act affects prejudicially any estate, right, power, privilege or exemption vested in or enjoyed by the Duke of Cornwall or the possessor for the time being of the Duchy of Cornwall.

Part III.

General.

Powers of entry on land.

20. Any person authorised in that behalf by the Board of Agriculture and Fisheries or by any body of persons exercising any powers of the Board on their behalf may, for the purpose of carrying this Act into effect, on the production (if so required) of his authority, enter on and inspect any land.

If any person prevents or obstructs the entry for the purpose of this Act upon any land of any person authorised under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds.

Crown and Duchy Lands.

21. The principal Act and this Act shall, subject as hereinbefore expressly provided, apply to land belonging to His Majesty, in right of the Crown, or the Duchy of Lancaster, and to land belonging to the Duchy of Cornwall and as respects—

(*a*) land belonging to His Majesty in right of the Crown, the Commissioners of Woods ;

(*b*) land belonging to His Majesty in right of the Duchy of Lancaster, the Chancellor of the Duchy ;

(*c*) land belonging to the Duchy of Cornwall, such person as the Duke of Cornwall or the possessor for the time being of the Duchy of Cornwall appoints ;

shall, for the purposes of the principal Act, be deemed to be the proprietor of the land.

Expenses of Board.

22. The expenses of the Board of Agriculture and Fisheries under this Act so far as not recovered in manner provided by this Act shall to such an amount as the Treasury may sanction be defrayed out of moneys provided by Parliament.

Short title, construction and definitions

23.—(1) This Act may be cited as the Land Drainage Act, 1918.

(2) This Act shall be construed as one with the principal Act.

(3) In this Act the expression "prescribed" means prescribed by regulations made by the Board of Agriculture and Fisheries, the expression "drainage" includes defence against water, and the expression "navigation authority" means any person or body of persons having powers under any Act of Parliament to work or maintain a canal or other inland navigation.

SCHEDULES.

FIRST SCHEDULE.

Sections 1, 2(3), 7 (1).

Part I.

Procedure for making Orders.

(1) Before making an order the Board shall cause notice of the intention to make the order and of the place where copies of the draft order may be inspected and obtained, and of the time within and manner in which objections to the draft order may be made, to be published in the London Gazette and in such other manner as they think best adapted for informing persons affected, and to be sent to the council of every county or county borough in which any part of the area proposed to be affected by the order is situate and to every drainage authority or navigation authority which is known to the Board to be exercising jurisdiction within the area proposed to be affected by the order.

(2) Before making an order the Board shall consider any objections which may be duly made to the draft order and may in any case cause a public local inquiry to be held with respect to any objections to the draft order.

(3) After an order has been settled and made by the Board it shall be published in such a manner as they think best adapted for informing persons affected with notice that the Board have settled the order, and that the order will become final and have effect as an Act of Parliament unless within such period, not being less than thirty days as may be stated in the notice, a memorial is presented to the Board by some person or body affected by the order and having such interest as may be prescribed as being sufficient for the purpose praying that the order shall not become law without confirmation by Parliament.

(4) If no such memorial has been presented within such period as aforesaid or if every such memorial has been withdrawn, the Board shall confirm the order and the order shall thereupon have effect as if enacted in this Act, but if any such memorial has been presented and has not been withdrawn the order shall be provisional only and shall have no effect unless and until confirmed by Parliament.

Part II.

Provisional Orders.

(1) The Board may submit to Parliament for confirmation any provisional order made by them in pursuance of this Act.

(2) If, while the Bill confirming any such order is pending in either House of Parliament, a petition is presented against any order comprised therein, the Bill, so far as it relates to such order, may be referred to a Select Committee, and the petitioner shall be allowed to appear and oppose as in the case of Private Bills.

(3) The Board may revoke, either wholly or partially, any provisional order made by them before the order is confirmed by Parliament, but such revocation shall not be made whilst the Bill confirming the order is pending in either House of Parliament.

PART III.

GENERAL.

(1) The making and confirmation of an order shall be primâ facie evidence that all the requirements of this Act in respect of proceedings required to be taken previously to the making and confirmation of such order have respectively been complied with.

(2) The Board may make regulations in relation to the publication of notices and advertisements under this schedule and to the holding of and procedure at public local inquiries under this schedule and to any other matters of procedure respecting the making of orders under this Act.

Section 14.

SECOND SCHEDULE.

PART I.

AMENDMENTS OF THE LAND DRAINAGE ACT, 1861.

Section amended.	Amendment.
Section 29 - Section 38 -	After "one thousand pounds" there shall be inserted "or an amount equal to one pound for each acre in "the area within which a rate will require to be levied "to meet the expenditure involved, whichever amount "is the greater."
Section 34 - -	At end there shall be inserted "Provided that if the "person whose obligation is proposed to be com- "muted does not assent to the proposed commutation, "notice of the proposed commutation and of the time "within which objection thereto may be presented "shall be given to that person, and before such "consent as aforesaid is given to the commutation "any objection which is duly presented shall be "considered."
Section 47 - -	There shall be omitted the words "it is made" and the words "nor unless" where they first occur.
Section 67 - -	After "cease" there shall be inserted "except so far as "the provisional order constituting the district may "otherwise provide."
Section 71 - -	After the words "Part two of this Act and" there shall be inserted the words "the order or."

PART II.

PROVISIONS OF THE LAND DRAINAGE ACT, 1861, REPEALED.

Section 15, from "sewers" to the end of the section, and sections 59, 63, 64, and 65.

CHAPTER 18.

An Act to amend sections eleven and thirty-four of the Petty Sessions (Ireland) Act, 1851, and section ten of the Fines Act (Ireland), 1851. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of 14 & 15 Vict. c. 93. s. 11.

1. For the purposes of section eleven of the Petty Sessions (Ireland) Act, 1851, and notwithstanding anything to the contrary in section forty-one of that Act, the Dublin metropolitan police district and so much of the county of Dublin as is not included in that district shall be deemed to be adjoining counties.

Amendment of 14 & 15 Vict. c. 93. s. 34, and c. 90. s. 10.

2. The provisions of section thirty-four of the Petty Sessions (Ireland) Act, 1851, and section ten of the Fines Act (Ireland), 1851, with respect to recognizances shall apply to a recognizance, of which the condition is to be of good behaviour or to be of good behaviour and keep the peace, in like manner as they apply to a recognizance of which the condition is to keep the peace.

Short title and extent.

3. This Act may be cited as the Summary Jurisdiction (Ireland) Act, 1918, and shall apply to Ireland only.

CHAPTER 19.

An Act to amend the Law with respect to the qualifications of Deputy Lieutenants. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Qualifications of deputy lieutenants. 45 & 46 Vict. c. 49.

1.—(1) So much of the Militia Act, 1882, as prescribes the qualifications to be possessed by persons appointed to be deputy lieutenants in Great Britain, shall cease to have effect, and after the passing of this Act a person may be appointed to be a deputy lieutenant of a county in Great Britain if he possesses the following qualifications:—

(*a*) He must have a place of residence in the county or within seven miles thereof;

(*b*) He must be shown to the satisfaction of a Secretary of State to have rendered worthy service as a member of, or in a civil capacity in connection with, His Majesty's naval, military, or air forces.

(2) The Militia Act, 1882, so far as it relates to Great Britain, is hereby repealed to the extent mentioned in the schedule to this Act.

Short title.

2. This Act may be cited as the Deputy Lieutenants Act, 1918.

SCHEDULE.

PROVISIONS OF MILITIA ACT, 1882, REPEALED.

In subsection (1) of section thirty the words "living within the county and qualified as provided by this Act."

Section thirty-three.

In section thirty-four, subsections (1) and (3), and the words "shall "send to the lieutenant of the county a copy of every such description "delivered to him, and shall enter any such description on a roll to be "kept for that purpose and"

Section thirty-five.

CHAPTER 20.

An Act to suspend the operation of section fifteen of the Labourers (Ireland) Act, 1883. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of 46 & 47 Vict. c. 60. s. 15.

1. The operation of section fifteen of the Labourers (Ireland) Act, 1883, which provides for the reconveyance or sale of land acquired by a rural district council in the event of the council failing to make arrangements for the erection of labourers' cottages within two years after the confirmation of the provisional order authorising the acquisition, shall be suspended until the expiration of one year from the termination of the present war, and in the case of any provisional order confirmed before the end of that period (whether confirmed before or after the commencement of the present war), time shall be reckoned for all the purposes of the said section as if the order had been confirmed on the last day of the said period and not previously: Provided that nothing in this Act shall affect any right, obligation, or liability acquired, accrued, or incurred under that

section before the passing of this Act for the enforcement whereof proceedings have been commenced in any court before the first day of July one thousand nine hundred and eighteen, and are pending at the passing of this Act, and any such proceedings may be continued as if this Act had not been passed.

2. This Act may be cited as the Labourers (Ireland) Act, 1918, and shall be construed as one with the Labourers (Ireland) Acts, 1883 to 1914, and may be cited with those Acts. Short title, construction, and citation.

CHAPTER 21.

An Act to continue certain Expiring Laws.

[30th July 1918.]

WHEREAS the Acts mentioned in the schedule to this Act are, in so far as they are in force and are temporary in their duration, limited to expire, as respects the Acts mentioned in Part I. of that schedule, on the thirty-first day of December nineteen hundred and eighteen, and, as respects the Acts mentioned in Part II. of that schedule, on the thirty-first day of of March nineteen hundred and nineteen:

And whereas it is expedient to provide for the continuance as in this Act mentioned of those Acts, and of the enactments amending or affecting the same:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1.—(1) The Acts mentioned in Part I. of the schedule to this Act shall, to the extent specified in column three of that schedule, be continued until the thirty-first day of December nineteen hundred and nineteen, and shall then expire, unless further continued. Continuance of Acts in schedule.

(2) The Acts mentioned in Part II. of the schedule to this Act shall, to the extent specified in column three of that schedule, be continued until the thirty-first day of March nineteen hundred and twenty, and shall then expire, unless further continued.

(3) Any unrepealed enactments amending or affecting the enactments continued by this Act shall, in so far as they are temporary in their duration, be continued in like manner, whether they are mentioned in the schedule to this Act or not.

2. This Act may be cited as the Expiring Laws Continuance Act, 1918. Short title.

SCHEDULE.

Section 1.

PART I.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(1) 3 & 4 Vict. c. 89.	The Poor Rate Exemption Act, 1840.	The whole Act.	——
(2) 3 & 4 Vict. c. 91.	The Textile Manufactures (Ireland) Act, 1840.	The whole Act -	5 & 6 Vict. c. 68. 30 & 31 Vict. c. 60.
(3) 4 & 5 Vict. c. 30.	The Ordnance Survey Act, 1841.	The whole Act -	33 & 34 Vict. c. 13. 47 & 48 Vict. c. 43. 52 & 53 Vict. c. 30.
(4) 10 & 11 Vict. c. 98.	The Ecclesiastical Jurisdiction Act, 1847.	As to the provisions continued by 21 & 22 Vict. c. 50.	——
(5) 14 & 15 Vict. c. 104.	The Episcopal and Capitular Estates Act, 1851.	The whole Act -	17 & 18 Vict. c. 116. 22 & 23 Vict. c. 46. 23 & 24 Vict. c. 124. 31 & 32 Vict. c. 114. s. 10.
(6) 17 & 18 Vict. c. 102.	The Corrupt Practices Prevention Act, 1854.	So much as is continued by the Corrupt and Illegal Practices Prevention Act, 1883.	26 & 27 Vict. c. 29. s. 6. 31 & 32 Vict. c. 125. 46 & 47 Vict. c. 51.
(7) 26 & 27 Vict. c. 105.	The Promissory Notes Act, 1863.	The whole Act -	45 & 46 Vict. c. 61.
(8) 27 & 28 Vict. c. 20.	The Promissory Notes (Ireland) Act, 1864.	The whole Act.	——
(9) 28 & 29 Vict. c. 46.	The Militia (Ballot Suspension) Act, 1865.	The whole Act -	45 & 46 Vict. c. 49.
(10) 28 & 29 Vict. c. 83.	The Locomotives Act, 1865	The whole Act -	41 & 42 Vict. c. 58. 41 & 42 Vict. c. 77. (Part II.) 59 & 60 Vict. c. 36. 61 & 62 Vict. c. 29. 1 & 2 Geo. 5. c. 45.
(11) 31 & 32 Vict. c. 125.	The Parliamentary Elections Act, 1868.	So much as is continued by the Corrupt and Illegal Practices Prevention Act, 1883.	42 & 43 Vict. c. 75. 46 & 47 Vict. c. 51.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(12) 32 & 33 Vict. c. 21.	The Corrupt Practices Commission Expenses Act, 1869.	The whole Act -	34 & 35 Vict. c. 61.
(13) 32 & 33 Vict. c. 56.	The Endowed Schools Act, 1869.	As to the powers of making schemes.	36 & 37 Vict. c. 87. 37 & 38 Vict. c. 87. 52 & 53 Vict. c. 40. 8 Edw. 7. c. 39.
(14) 33 & 34 Vict. c. 112.	The Glebe Loan (Ireland) Act, 1870.	The whole Act -	34 & 35 Vict. c. 100. 49 Vict. c. 6.
(15) 34 & 35 Vict. c. 87.	The Sunday Observation Prosecution Act, 1871.	The whole Act.	——
(16) 39 & 40 Vict. c. 21.	The Jurors Qualification (Ireland) Act, 1876.	The whole Act -	57 & 58 Vict. c. 49. 61 & 62 Vict. c. 37. s. 69.
(17) 43 & 44 Vict. c. 42.	The Employers' Liability Act, 1880.	The whole Act -	6 Edw. 7. c. 58. s. 14.
(18) 46 & 47 Vict. c. 60.	The Labourers (Ireland) Act, 1883.	The whole Act -	48 & 49 Vict. c. 77. 49 & 50 Vict. c. 59. 54 & 55 Vict. c. 48. 54 & 55 Vict. c. 71. 55 & 56 Vict. c. 7. 59 & 60 Vict. c. 53. 61 & 62 Vict. c. 37. 3 Edw. 7. c. 37.
(19) 51 & 52 Vict. c. 55.	The Sand Grouse Protection Act, 1888.	The whole Act.	——
(20) 52 & 53 Vict. c. 40.	The Welsh Intermediate Education Act, 1889.	As to the powers of the joint education committee and the suspension of the powers of the Charity Commissioners.	53 & 54 Vict. c. 60. 2 Edw. 7. c. 42.
(21) 58 & 59 Vict. c. 21.	The Seal Fisheries (North Pacific) Act, 1895.	The whole Act.	——
(22) 59 & 60 Vict. c. 48.	The Light Railways Act, 1896.	As to the powers of the Commissioners.	1 Edw. 7. c. 36. 2 & 3 Geo. 5. c. 19.
(23) 61 & 62 Vict. c. 49.	The Vaccination Act, 1898	The whole Act -	7 Edw. 7. c. 31.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(24) 2 Edw. 7. c. 18.	The Licensing (Ireland) Act, 1902.	The whole Act.	——
(25) 3 Edw. 7. c. 36.	The Motor Car Act, 1903	The whole Act.	——
(26) 4 Edw. 7. c. 24.	The Wireless Telegraphy Act, 1904.	The whole Act.	——
(27) 5 Edw. 7. c. 18.	The Unemployed Workmen Act, 1905.	The whole Act -	9 Edw. 7. c. 7.
(28) 6 Edw. 7. c. 37.	The Labourers (Ireland) Act, 1906.	The whole Act -	7 Edw. 7. c. 44. 9 Edw. 7. c. 42. 1 & 2 Geo. 5. c. 19. 4 & 5 Geo. 5. c. 32.
(29) 7 Edw. 7. c. 55.	The London Cab and Stage Carriage Act, 1907.	As to the abolition of the privileged cab system, s. 2.	——
(30) 1 & 2 Geo. 5. c. 55.	The National Insurance Act, 1911.	Section forty-two; and so far as it relates to the powers of the Insurance Commissioners to make orders affecting section forty-two, section seventy-eight.	3 & 4 Geo. 5. c. 37.
(31) 2 & 3 Geo. 5. c. 2.	The Coal Mines (Minimum Wage) Act, 1912.	The whole Act.	——
(32) 3 & 4 Geo. 5. c. 26.	The Highlands and Islands (Medical Service) Grant Act, 1913.	As to the powers of the Highlands and Islands (Medical Service) Board, and of His Majesty in Council.	——
(33) 4 Geo. 5. c. 3.	The Grey Seals Protection Act, 1914.	The whole Act.	——
(34) 5 & 6 Geo. 5. c. 4.	The Land Drainage Act, 1914.	As to the power of making Provisional Orders.	——
(35) 5 & 6 Geo. 5. c. 48.	The Fishery Harbours Act, 1915.	As to power of making Orders.	——

PART II.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(36) 59 & 60 Vict. c. 16.	The Agricultural Rates Act, 1896.	The whole Act.	—
(37) 59 & 60 Vict. c. 37.	The Agricultural Rates, Congested Districts, and Burgh Land Tax Relief (Scotland) Act, 1896.	The whole Act.	—

CHAPTER 22.

An Act to make further provision for the prolongation of the present Parliament, and the postponement of Local Elections. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Further prolongation of present Parliament. 5 & 6 Geo. 5. c. 100. 7 & 8 Geo. 5. c. 13.

1. Subsection (1) of section one of the Parliament and Registration Act, 1916, shall have effect as if eight years were substituted therein for five years and eight months; and section one of the Parliament and Local Elections (No. 2) Act, 1917, is hereby repealed.

Further postponement of local elections 5 & 6 Geo. 5. c. 76. 6 & 7 Geo. 5. c. 44. 7 & 8 Geo. 5. c. 50.

2.—(1) The next statutory elections of county and borough councillors, district councillors, guardians, and parish councillors shall, subject to the limitations hereinafter contained, be postponed, or, in the case of elections already postponed under the Elections and Registration Act, 1915, the Parliament and Local Elections Act, 1916, the Parliament and Local Elections Act, 1917, or the Parliament and Local Elections (No. 2) Act, 1917, further postponed, for a year; and the term of office of the existing councillors and guardians shall accordingly be extended, or further extended, by one year.

This provision shall apply only where the next statutory election (whether a postponed election or not) would take place before the first day of March nineteen hundred and nineteen in Great Britain, and before the fifteenth day of March nineteen hundred and nineteen in Ireland.

(2) Section two of the Elections and Registration Act, 1915, and paragraphs (2) to (10) (inclusive) of the Schedule to the Parliament and Local Elections Act, 1917, subject to the substitution in paragraph (7) of four years for three years as the

period by which the term of office of an alderman of a municipal borough is extended, and except the provisions of paragraph (10) relating to the revision of jurors lists in Ireland, shall be deemed to be incorporated in this section as though they were set out therein, and expressly made applicable to the provisions thereof.

Short title.

3. This Act may be cited as the Parliament and Local Elections Act, 1918.

CHAPTER 23.

An Act to limit the right to a jury in certain civil cases, to raise the age for jury service, to amend the Law with respect to the preparation and publication of jury lists, and to enable coroners' inquests in certain cases to be held without a jury. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Limitation of jury trials in the High Court.

1. Subject to the provisions of this Act every action, counter-claim, issue, cause, or matter, in the High Court in England requiring to be tried shall be tried by a judge alone without a jury:

Provided that—

(*a*) nothing in this section shall affect any power to order a trial by two or more judges or by a judge sitting with assessors, or by an official or special referee with or without assessors, or by an officer of the court; and

(*b*) in the case of any action, counter-claim, issue, cause, or matter in which fraud is alleged or in which there is a claim in respect of libel, slander, malicious prosecution, false imprisonment, seduction, or breach of promise of marriage, either party shall on making application for the purpose in accordance with rules of court be entitled as of right to a trial with a jury; and

(*c*) if it appears to the court or a judge that any action, counter-claim, cause, or matter or any question or issue therein, is more fit to be tried with a jury than without a jury, the court or a judge may, on an application for the purpose made by any party in accordance with rules of court, order accordingly; and

(*d*) nothing in this section shall affect the right of any party under section twenty-eight of the Matrimonial

Causes Act, 1857, to insist on having contested matters of fact tried with a jury, or the right of an heir at law, cited to appear in or otherwise made a party to a probate action, to a trial with a jury if he makes an application for the purpose in accordance with rules of court. 20 & 21 Vict. c. 85.

Assessment of damages.

2. Notwithstanding any provision in any rules of court directing that on a judgment in default of appearance or defence a writ of enquiry shall issue to assess the damages or value of goods and damages, or either of them, or any mesne profits, arrears of rent, double value or damages, such a writ shall not issue without the leave of the court or a judge, and, where such leave is not given, the damages, value, mesne profits or arrears shall be assessed by a master or a district registrar, or in such other manner as the court or a judge may direct:

Provided that where the claim is in respect of fraud, slander, malicious prosecution, false imprisonment, seduction, or breach of promise of marriage, either party shall, on application made in accordance with rules of court, be entitled to insist on the issue of a writ of enquiry.

Limitation of jury trials in the county courts. 51 & 52 Vict. c. 43.

3. Notwithstanding anything in section one hundred and one of the County Courts Act, 1888, it shall not be lawful for any party in the County Court in England (including the City of London Court), to require a jury to be summoned to try an action unless the amount claimed exceeds five pounds and the claim or counter-claim, if any, is one in the case of which under the provisions of this Act either party would, if it were tried in the High Court, be entitled to a trial with a jury:

Provided that if it appears to the judge that any action or counter-claim is more fit to be tried with a jury than without a jury he may in his discretion on the application of either party made in accordance with rules of court order accordingly.

Limitation of jury trials in other inferior courts of civil jurisdiction.

4. Where under any statute, rule, or practice, in force immediately before the commencement of this Act, any civil action, counter-claim, issue, cause, or matter in any inferior court of civil jurisdiction other than a county court, would be tried with a jury, that action, counter-claim, issue, cause, or matter shall be tried by the judge of the court, or one of the judges thereof if there be more than one, without a jury:

Provided that—

(*a*) where by reason of the nature of the proceeding or any allegation therein either party would if the proceedings were in the High Court be entitled under the provisions of this Act to a trial with a jury, either party shall on application for that purpose made in accordance with rules of court be entitled to a trial with a jury; and

(*b*) if the judge, or one of the judges of the court, is of opinion that the action, counter-claim, issue, cause,

or matter is more fit to be tried with a jury than without a jury, he may in his discretion on an application made by either party in accordance with rules of court order accordingly.

Extension of age for jury service. 6 Geo. 4. c. 50.

5. Sixty-five years shall be substituted in section one of the Juries Act, 1825, for sixty years as the age at which liability to serve upon a jury shall cease, and that section shall have effect accordingly.

Power by Order in Council to modify statutory provisions relating to the preparation and publication of jury lists. 25 & 26 Vict. c. 107.

6.—(1) His Majesty may by Order in Council modify in such manner as he thinks advisable for the purpose of avoiding unnecessary expense and labour any of the provisions of the Juries Act, 1825, or the Juries Act, 1862, as to the preparation of the lists of men qualified and liable to serve on juries, so as to provide that any such list may be prepared by altering or supplementing the last previous list and as to the place and manner of publication thereof.

(2) Any Order in Council made under this section may be varied or revoked by any subsequent Order so made and shall cease to have effect on the expiration of this Act.

Power to hold coroner's inquest without jury.

50 & 51 Vict. c. 71

7.—(1) Subject to the provisions of this section, a coroner within whose jurisdiction the dead body of a person is lying, if he is satisfied that having regard to all the circumstances of the case it is proper so to do, may, in lieu of summoning a jury in manner required by section three of the Coroners Act, 1887, for the purpose of inquiring into the death of that person, hold an inquest on the body without a jury:

Provided that—

(*a*) the foregoing provision shall not apply in any case in which the death has occurred in prison or in such place or under such circumstances as to require an inquest under any Act other than the Coroners Act, 1887; and

(*b*) if before proceeding to hold an inquest or in the course of holding an inquest without a jury there appears to the coroner to be any reason for summoning a jury he may, and, if there appears to him to be any reason to suspect that the deceased came by his death by murder or manslaughter, he shall proceed to summon a jury in the manner required by the Coroners Act, 1887.

(2) The procedure at an inquest, or at any part of an inquest, which is held without a jury shall be in accordance with existing practice and the provisions of the Coroners Act, 1887, subject to such modifications as are rendered necessary by the absence of a jury or as the Lord Chancellor may prescribe. The inquisition on an inquest which, or any part of which, is held without a jury shall be in such form as the Lord Chancellor may prescribe, and where the whole inquest is held

without a jury the inquisition shall be under the hand of the coroner alone.

(3) Where an inquest or any part of an inquest is held without a jury anything done at the inquest or at that part of the inquest by or before the coroner alone shall be as validly done as if it had been done by or before the coroner and a jury.

Short title, extent, and duration.

8.—(1) This Act may be cited as the Juries Act, 1918.

(2) This Act shall not extend to Scotland or Ireland.

(3) This Act shall have effect during the continuance of the present war and for a period of six months thereafter.

CHAPTER 24.

An Act to enable Companies and other bodies to give Financial Assistance to Flax Companies.

[30th July 1918.]

WHEREAS the extension of the cultivation of flax and the provision of increased supplies thereof is essential for various purposes of national importance, including purposes connected with the present war, and it is expedient that the giving of financial assistance to companies concerned in such cultivation and provision should be facilitated:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power for companies &c. to give financial assistance to flax companies and to borrow for that purpose.

1. Any company, association or body of persons, notwithstanding anything contained in any Act, Order or instrument, by or under which it is constituted or regulated, shall, subject to the consent of the Board of Trade, have power, if so determined by a resolution passed at a general meeting of the company, association, or body of persons—

(i) during the continuance of the present war, and a period of twelve months thereafter—

(*a*) to subscribe for, take, purchase, or otherwise acquire, hold, sell, and dispose of shares, stock, or other securities of any limited liability company formed or to be formed, and having for its principal object the cultivation of flax or the provision of supplies thereof, or the promotion of such cultivation or provision;

(*b*) to lend money to any such company;

(*c*) to guarantee, or join with others in guaranteeing, any debts, obligations, or liabilities, present or future, of any such company;

(*d*) to give financial assistance in any other form to any such company;

(*e*) to apply any of their funds or, with the consent of the Treasury, to borrow for the purpose of any such acquisition of shares, stock, or other securities, loan of money, guarantee, or financial assistance as aforesaid: Provided always that the power to borrow money conferred by this Act shall not operate so as to increase the total amount of money which such company, association, or body of persons is authorised to borrow; and

(ii) after the expiration of the said period of twelve months to hold, sell, or dispose of any such shares, stock, or other securities, and continue or renew any such loan guarantee, or other financial assistance, or any such borrowing as aforesaid.

Short title.

2. This Act may be cited as the Flax Companies (Financial Assistance) Act, 1918.

CHAPTER 25.

An Act to make further provision for raising Money for the present War, and to amend the War Loan (Supplemental Provisions) Act, 1915. [30th July 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of new war loan.

1.—(1) Any money required for the raising of any supply granted to His Majesty for the service of the year ending the thirty-first day of March nineteen hundred and nineteen, and, in addition, of a sum not exceeding two hundred and fifty million pounds, or for the raising of any sum required for cancelling securities or Treasury bills under the powers of this Act, may be raised in such manner as the Treasury think fit, and for that purpose they may create and issue any securities by means of which any public loan has been raised or may be

raised, or such other securities bearing such rate of interest and subject to such conditions as to repayment, redemption, or otherwise, as they think fit.

(2) For the purpose of making the statutory provisions applicable to former war loans applicable to the war loan under this Act, subsections (2) and (3) of section one of the War Loan Act, 1914, and subsections (2) and (3) of section fourteen of the Finance Act, 1914 (Session 2), shall apply to any sums or loan raised or any securities issued under this Act as they apply to sums or loans raised or stock issued under the War Loan Act, 1914; and subsections (3), (4), and (5) of section one of the War Loan Act, 1915, shall apply with respect to the issue of securities under this Act and to securities issued under this Act as they apply with respect to the issue of securities under that Act and to securities issued under that Act, and in those subsections as so applied any reference to war stock, war bonds, or securities issued under the War Loan Act, 1914, shall be deemed to include a reference to securities issued under the War Loan Act, 1915, section fifty-eight of the Finance Act, 1916, the War Loan Act, 1916, and the War Loan Act, 1917.

4 & 5 Geo. 5. c. 60.
5 & 6 Geo. 5. c. 7.
5 & 6 Geo. 5. c. 55.
6 & 7 Geo. 5. c. 24.
6 & 7 Geo. 5. c. 57.
7 & 8 Geo. 5.

(3) There shall be paid to the Banks of England and Ireland respectively out of the Consolidated Fund or the growing produce thereof, for the management in every financial year of any securities issued under this Act, such sums as may be agreed upon between the Treasury and those banks respectively.

(4) Any expenses incurred in connection with the redemption of any securities issued under this Act shall be charged on and paid out of the Consolidated Fund or the growing produce thereof.

Amendment of War Loan (Supplemental Provisions) Act, 1915. 5 & 6 Geo. 5. c. 93.

2.—(1) Regulations made under section one or section five of the War Loan (Supplemental Provisions) Act, 1915 (in this section referred to as "the said Act"), may contain a provision directing that all or any of the provisions of the regulations shall, with such modifications as appear necessary or expedient, apply and be deemed always to have applied as respects stock or securities issued or money raised, as the case may be, before the date on which the regulations come into force, as they apply to stock or securities issued or money raised after that date.

(2) Section one of the said Act shall have effect, and shall be deemed always to have had effect, subject to the following modifications:—

(*a*) The following shall be substituted for subsection (1) thereof:—

"(1) The Treasury may provide for the establishment of a Post Office register (in this Act referred to as the 'register') and may direct that any stock or securities issued in connection with any loan

raised for the purposes of the present war, and not inscribed or not registered in the names of individual holders in the books of the Bank of England or the Bank of Ireland, shall be inscribed or registered in the register";

(*b*) There shall be inserted after the word "stock" wherever it occurs the words "or securities";

(*c*) There shall be inserted after the word "inscribed" wherever it occurs the words "or registered."

(3) Sections two and four of the said Act shall have effect, and shall be deemed always to have had effect, as though there were inserted therein after the word "inscribed" the words "or any securities registered" and after the word "stock," where that word secondly occurs in each section, the words "or securities."

(4) Section five of the said Act shall have effect, and shall be deemed always to have had effect, as though there were inserted therein after the words "under the War Loan Act, 1915," the words "or under any subsequent Act authorising the raising of "any money for the purpose of the present war," and as though for the words "relating to deposits in savings banks" there were substituted the words "relating to the Post Office, "to savings banks, to the Post Office register, or to any "other matter under the administration of the Postmaster-"General, or of any regulations made under any such Act."

(5) The said Act as amended by this Act shall extend to the Channel Islands and to the Isle of Man, and the Royal Courts of the Channel Islands shall register the same.

Short title and citation.

3. This Act may be cited as the War Loan Act, 1918, and the War Loan Acts, 1914 to 1917, and section one of this Act may be cited together as the War Loan Acts, 1914 to 1918, and the War Loan (Supplemental Provisions) Act, 1915, and section two of this Act may be cited together as the War Loan (Supplemental Provisions) Acts, 1915 and 1918.

CHAPTER 26.

An Act to authorise an increase in the Amount of Land which may be acquired for the purposes of the Small Holding Colonies Act, 1916, and otherwise to amend that Act. [30th July 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Increase in area of land which may be acquired for

1. Subject to the provisions of this section, subsection (3) of section one of the Small Holding Colonies Act, 1916 (hereinafter referred to as "the principal Act"), which limits the area

of the land which may be acquired by the Board of Agriculture and Fisheries for the purposes of that section, shall have effect as if forty-five thousand acres were therein substituted for four thousand five hundred acres, twenty thousand acres for two thousand acres, and sixty thousand acres for six thousand acres, provided that for the purposes of the acquisition, equipment, and settlement of the area hereby authorised to be acquired by the Board of Agriculture and Fisheries, the Board may, as respects any county, with the consent of the council of that county, employ that council as their agents, and vest in them all or any of the powers hereby or by the principal Act conferred upon them, in addition to those vested in such council by virtue of the Small Holdings and Allotments Act, 1908, and paragraph (c) of section eleven of the principal Act, which limits the area of the land which may be acquired by the Board of Agriculture for Scotland for the purposes of the said section one, shall have effect as if twenty thousand acres were therein substituted for two thousand acres:

purposes of s. 1 of 6 & 7 Geo. 5. c. 38.

8 Edw. 7. c. 36.

Provided that where land which is to be acquired for the purposes of the said section one could not, if this Act had not been passed, have been acquired for that purpose without making the total area of the land for the time being so acquired exceed the amount authorised to be so acquired, the land shall not be acquired otherwise than by taking the same on lease, or by purchasing it in consideration of the grant of a rentcharge or other annual payment, or by taking the same in feu:

amended by Land (Scotland) Act 1919 s. 5

Provided also that no portion of the additional land authorised by this Act to be acquired by the Board of Agriculture and Fisheries shall be so acquired except after consultation with the chairman of the council of the county in which the land proposed to be acquired is situate, or with a committee of that council.

2. This Act may be cited as the Small Holding Colonies (Amendment) Act, 1918, and the principal Act and this Act may be cited together as the Small Holding Colonies Acts, 1916 and 1918.

Short title and citation.

CHAPTER 27.

An Act to grant Money for the purpose of certain Local Loans out of the Local Loans Fund, and for other purposes relating to Local Loans. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Grants for public works.

1.—(1) For the purpose of local loans, there may be issued by the National Debt Commissioners the following sums, namely:—

(*a*) For the purpose of loans by the Public Works Loan Commissioners, any sum or sums not exceeding in the whole the sum of one million pounds;

(*b*) For the purpose of loans by the Commissioners of Public Works in Ireland, any sum or sums not exceeding in the whole the sum of two hundred and fifty thousand pounds.

(2) The sums so issued shall be issued during a period ending on the day on which a further Act granting money for the purposes of those loans comes into operation, and in accordance with the provisions of the National Debt and Local Loans Act, 1887.

50 & 51 Vict. c. 16.

Certain debts not to be reckoned as assets of local loans fund.

2. Whereas it is expedient that the principal of the several local loans specified in the tables contained in Part I., Part II., and Part III. respectively of the Schedule to this Act should, to the extent specified in the last column of those Tables, not be reckoned as assets of the local loans fund established under the National Debt and Local Loans Act, 1887, and that the several sums specified in the second column of the Table contained in Part IV. of the said Schedule should not be reckoned as assets of the said fund:

Now, therefore, the principal of the said loans to the extent aforesaid and the said sums shall be written off from the assets of the local loans fund, and the provisions of section fifteen of the said Act shall, so far as applicable, apply thereto.

Remission of arrears of principal and interest in respect of Eyemouth Harbour loan.

1 Edw. 7. c. 35.

3. Whereas in pursuance of an agreement made in the year eighteen hundred and ninety-two the sum of ten thousand pounds was advanced by the Public Works Loan Commissioners to the Eyemouth Harbour Trustees on the security of the harbour revenues with the collateral security of the Fishery Board for Scotland:

And whereas by an arrangement confirmed by section three of the Public Works Loans Act, 1901, the liability of the Eyemouth Harbour Trustees in respect of the said loan was extinguished without prejudice to the liability of the Fishery Board for Scotland to repay the said loan, and, in consequence thereof, the said collateral security is the sole security for the repayment of the said loan:

And whereas the terms of the said collateral security are embodied in a memorandum of agreement between the Secretary for Scotland and the Public Works Loan Commissioners, dated the eleventh day of March eighteen hundred and ninety-two, whereby a portion of the surplus herring brand fees, as defined in clause three of the said memorandum, was pledged in security for the repayment of the said loan with interest by the instalments and at the times mentioned in the security given by the Eyemouth Harbour Trustees for the said loan, and it was

provided that the said portion of the surplus herring brand fees of any one year should only be applicable to the repayment of the one-fiftieth part of principal and interest on outstanding principal falling due under the security for the said loan in the same year, and should not be applicable to the repayment of arrears of principal:

And whereas the said portion of the surplus herring brand fees, so pledged as aforesaid, was in the year ending the thirty-first day of March nineteen hundred and eighteen insufficient to discharge in full the instalment of principal with interest which fell due under the security for the said loan in that year, and the principal sum of two hundred pounds, with interest amounting to one hundred and sixty-two pounds fourteen shillings and sixpence, now remains unpaid, and under the terms of the said memorandum of agreement is irrecoverable:

Now, therefore, the said principal sum of two hundred pounds shall be extinguished, and the said arrears of interest amounting to one hundred and sixty-two pounds fourteen shillings and sixpence shall be remitted.

Explanation of effect of s. 4. of 7 & 8 Geo. 5. c. 32. 60 & 61 Vict. c. 51.

4. For the purpose of removing doubts it is hereby declared that the power of the Treasury under section one of the Public Works Loans Act, 1897, as amended by section four of the Public Works Loans Act, 1917, to fix rates of interest on loans made out of the local loans fund otherwise than on the security of local rates includes (subject always to the provisions of the said sections) a power to fix rates of interest differing from the rates fixed for loans made out of that fund on the security of local rates, and a power to fix different rates of interest in respect of different loans, and that in fixing the rate of interest the Treasury may take into account the nature and value of the security for the loan.

Short title.

5. This Act may be cited as the Public Works Loans Act, 1918.

SCHEDULE.

Part I.

Section 2.

Loans by the Public Works Loan Commissioners.

Loan under the Harbours and Passing Tolls Act, 1861 (24 & 25 *Vict. c.* 47).

Name of Borrower.	Amount of Loan.			Amount to be written off.		
	£	*s.*	*d.*	£	*s.*	*d.*
Eyemouth Harbour Trustees - -	10,000	0	0	200	0	0
Port Ness Harbour Trustees - -	2,000	0	0	1,978	14	0

PART II.

LOANS BY THE IRISH LAND COMMISSION.

Loans under the Purchase of Land (Ireland) Act, 1885 (48 & 49 *Vict. c.* 73).

Name of Borrower.	Amount of Loan.	Amount to be written off.
	£ s. d.	£ s. d.
Daniel Sullivan - - - -	300 0 0	222 2 11
James Connor - - - -	325 0 0	244 15 3
Mary Connor - - - -	325 0 0	244 15 3
James Piggott - - - -	400 0 0	301 2 9
Jno. Buckley - - - -	450 0 0	337 13 8
Patrick Reilly - - - -	325 0 0	244 15 3
Timothy Cronin - - - -	450 0 0	331 5 11
Jerh. Murphy - - - -	310 0 0	232 5 0
Ellen Cronin - - - -	400 0 0	294 1 4
Rev. Patk. O'Connor, P.P. - -	250 0 0	189 5 4

PART III.

LOANS BY THE COMMISSIONERS OF PUBLIC WORKS IN IRELAND.

Loans under the Land Law (Ireland) Act, 1881 (44 & 45 *Vict. c.* 49. *s.* 31).

Name of Borrower.	Amount of Loan.	Amount to be written off.
	£ s. d.	£ s. d.
Morty Buckley - - - -	100 0 0	53 5 9
Michael Kearney - - - -	65 0 0	60 0 0
Mary Loughlin - - - -	44 0 0	2 8 6
Edward Killian - - - -	80 0 0	58 12 3

PART IV.

SUMS DUE TO THE COMMISSIONERS OF PUBLIC WORKS IN IRELAND.

Preliminary Expenses under the Landed Property Improvement (Ireland) Act, 1847 (10 & 11 *Vict. c.* 32).

Name of Debtor.	Amount to be written off.
	£ s. d.
Edmund Ryan - - - - -	1 18 1
David Carroll - - - - -	1 11 8
Mary Garty - - - - -	3 0 6
Laurence Ryan - - - - -	2 14 3
Patrick Marron - - - - -	3 2 7
Bernard McNamara - - - -	3 7 7

CHAPTER 28.

An Act to make provision with respect to Obligations incurred by or on behalf of His Majesty's Government for the purpose of the present War or in connection therewith. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of s. 1 of the Government War Obligations Act, 1914, 5 Geo. 5. c. 11. 5 & 6 Geo. 5. c. 96. 6 & 7 Geo. 5. c. 70.

1.—(1) Section one of the Government War Obligations Act, 1914, which, as extended by section one of the Government War Obligations Act, 1915, and section one of the Government War Obligations Act, 1916, relates to the provision of money for the fulfilment of Government war obligations incurred before the passing of the last-mentioned Act, shall be further extended so as to include the provision in the like manner of money for the fulfilment of any Government war obligations incurred before the passing of this Act.

(2) The Schedule to the Government War Obligations Act, 1914 (which as extended by the Government War Obligations Act, 1915, and the Government War Obligations Act, 1916, sets out the Government war obligations) shall be further extended so as to include obligations incurred in connection with the present war in respect of undertakings given to any foreign State for the purpose of obtaining the release of cargoes on board enemy vessels interned in the harbours of that State.

Short title and citation.

2. This Act may be cited as the Government War Obligations Act, 1918, and the Government War Obligations Acts, 1914 to 1916, and this Act, may be cited together as the Government War Obligations Acts, 1914 to 1918.

CHAPTER 29.

An Act to make further provision for the Health of Mothers and Young Children. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Powers of local authorities with respect to maternity and child welfare. 7 Edw. 7. c. 40.

1. Any local authority within the meaning of the Notification of Births Act, 1907, may make such arrangements as may be sanctioned by the Local Government Board, for attending to the health of expectant mothers and nursing mothers, and

of children who have not attained the age of five years and are not being educated in schools recognised by the Board of Education:

Provided that nothing in this Act shall authorise the establishment by any local authority of a general domiciliary service by medical practitioners.

Maternity and child welfare committees. 5 & 6 Geo. 5. c. 64.

2.—(1) Every council in England and Wales exercising powers under this Act or under section two of the Notification of Births (Extension) Act, 1915, shall establish a maternity and child welfare committee, which may be an existing committee of the council or a sub-committee of an existing committee, and all matters relating to the exercise of the powers of the council under this Act or under the Notification of Births (Extension) Act, 1915 (except the power of raising a rate or of borrowing money), shall stand referred to such committee, and the council, before exercising any such powers, shall, unless in their opinion the matter is urgent, receive and consider the report of the maternity and child welfare committee with respect to the matter in question, and the council may also delegate to the maternity and child welfare committee, with or without restrictions or conditions as they think fit, any of their powers under that Act or this Act, except the power of raising a rate or of borrowing money.

(2) The council may appoint as members of the committee persons specially qualified by training or experience in subjects relating to health and maternity who are not members of the council, but not less than two-thirds of the members of every maternity and child welfare committee shall consist of members of the council, and at least two members of every such committee shall be women, and where the duties of the maternity and child welfare committee are discharged by an existing committee or sub-committee any members appointed under this provision who are not members of the council shall act only in connection with maternity and child welfare.

(3) The committee established under this section shall take the place of any committee appointed under subsection (2) of section two of the Notification of Births (Extension) Act, 1915, and the provisions of that subsection relating to the exercise of powers by a committee shall cease to have effect.

(4) A committee established under this section may, subject to any directions of the council, appoint such and so many sub-committees, consisting either wholly or partly of members of the committee, as the committee thinks fit.

Expenses.

3. The expenses of any council in England and Wales under this Act shall be defrayed in the same manner as expenses under the Notification of Births Acts, 1907 and 1915, and the purposes of this Act shall be purposes for which a sanitary authority in London may borrow under subsection (2)

of section one hundred and five of the Public Health (London), Act, 1891 : 54 & 55 Vict. c. 76.

Provided that a county council may, if they think fit, charge all expenses under this Act or those Acts as general county expenses subject to the condition that, if any district council within the county has provided for its district a similar service to that provided by the county council for other parts of the county, the county council shall pay to the district council the amount raised by the county council in the district in respect of such service. Any question that may arise between a county council and a district council under this proviso shall be determined by the Local Government Board.

Amendment of s. 3 of 5 & 6 Geo. 5. c. 64.

4. Section three of the Notification of Births (Extension) Act, 1915, shall be read as if the following words were inserted at the end of paragraph (*b*) of subsection (1) and paragraph (*b*) of subsection (2) thereof, namely :—

" and for the purpose of any such arrangements may, " subject to the sanction aforesaid, exercise the like powers " as they are entitled to exercise for the purpose of the " provision of hospitals."

Short title and application.

5.—(1) This Act may be cited as the Maternity and Child Welfare Act, 1918.

(2) This Act, except the section thereof providing for the amendment of section three of the Notification of Births (Extension) Act, 1915, shall not apply to Scotland or Ireland.

CHAPTER 30.

An Act to amend the Law relating to Naval Prize of War. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Application of proceeds of prizes being the droits of the Crown.

1.—(1) If His Majesty is pleased by Proclamation or Order in Council to signify his intention to make a grant of prize money out of the proceeds of prize captured in the present war, the sums which have been or may be received in respect of ships and goods captured during the present war specified in Part I. of the schedule to this Act shall (subject as respects money in any prize court to the assent of that court) be paid as and when the Treasury and Admiralty jointly direct into a separate fund to be called the Naval Prize Fund, and there shall be charged on and payable out of the Naval Prize Fund all such costs, charges, expenses, and claims as are mentioned

in Part II. of the said schedule, and any question whether any sum is payable into or out of that fund shall be determined by the Tribunal hereinafter constituted.

(2) Subject to the payment of such costs, charges, expenses, and claims as aforesaid, such sum as may be required for the payment of prize money under this Act shall be a first charge on the Naval Prize Fund, and such prize money shall be of such amounts and payable to such members of His Majesty's Naval and Marine forces as hereinafter defined, or in the case of their death their representatives, and in such manner, as His Majesty may by Proclamation or Order in Council determine.

(3) The residue of the said Fund may be applied towards any of the purposes for which provision may be made by Greenwich Hospital, and also, subject to regulations made by the Admiralty, may be applied for the benefit of members and dependants of members of forces raised and provided by the Governments of parts of His Majesty's dominions outside the United Kingdom.

27 & 28 Vict. c. 24.

(4) Section seventeen of the Naval Agency and Distribution Act, 1864 (which requires forfeited and unclaimed shares and balances of prize money, and a percentage of the proceeds of prize and prize money to be carried to the naval prize cash balance) shall not apply to sums payable into the Naval Prize Fund or to any prize money payable out of that Fund, but any forfeited and unclaimed shares and balances of such prize money may be applied for the purposes for which the residue of the said Fund is applicable, without prejudice, however, to the rights of any person who may subsequently establish a claim thereto, and no ship's agent shall be entitled to any share in the money so distributed, anything in section nineteen of the Naval Agency and Distribution Act, 1864, to the contrary notwithstanding; but, save as aforesaid, and subject to the provisions of this Act with respect to the investment of funds standing to the credit of the Naval Prize Fund, the Naval Agency and Distribution Act, 1864, shall so far as applicable apply to the sums distributable out of the Naval Prize Fund and the distribution of those sums.

(5) The Naval Prize Fund shall be under the control of the Admiralty, and payments into and out of that fund and all matters relating to the fund shall be made and regulated in such manner as the Admiralty direct, and any sum standing to the credit of the Fund may be temporarily invested in such manner as the Treasury may authorise, and the accounts of the receipts and expenditure of the fund shall be made up at such times, in such form, and with such particulars as may be directed by the Treasury, and shall be audited by the Comptroller and Auditor General as public accounts in accordance with such regulations as the Treasury may make and shall be laid before Parliament together with his report thereon.

27 & 28 Vict. c. 25.

(6) For the purposes of this Act the expression "goods" has the same meaning as in the Naval Prize Act, 1864, and

the expression "members of His Majesty's Naval and Marine Forces" includes persons who are or have been members of His Majesty's Naval and Marine forces, and officers and members of the crews of His Majesty's ships of war, and the expressions "His Majesty's Naval and Marine Forces" and "His Majesty's ships of war," include forces and ships raised and provided by the Governments of any part of His Majesty's Dominions outside the United Kingdom, and the latter expression further includes any ship or vessel engaged in the naval service of His Majesty whether belonging to His Majesty or not, which the Admiralty declare is a ship of war for the purposes of this section, either generally or during such period or whilst engaged on such service as may be specified by the Admiralty.

Constitution of tribunal.

2.—(1) For the purposes of this Act there shall be constituted a tribunal, in this Act referred to as the tribunal, consisting in the first instance of the following persons, namely, the Right Honourable Walter George Frank Baron Phillimore of Shiplake (who shall be chairman), Admiral of the Fleet, Sir George Astley Callaghan, G.C.B., G.C.V.O., and the Right Honourable Sir Guy Douglas Arthur Fleetwood-Wilson, G.C.I.E., K.C.B., K.C.M.G., and if any vacancy occurs amongst the members of the tribunal it shall be lawful for His Majesty to appoint a person to fill the vacancy:

Provided that in the case of a vacancy in the chairmanship the person appointed to fill the vacancy shall be a person who holds or has held high judicial office within the meaning of the Appellate Jurisdiction Act, 1876, as amended by the Appellate Jurisdiction Act, 1887, and provided that at least one member of the tribunal shall be an officer of the Royal Navy or Royal Marines.

39 & 40 Vict. c. 59.
50 & 51 Vict. c. 70.

(2) The tribunal may act by two of its members notwithstanding a vacancy in its members, and may make rules regulating its own procedure and shall have a seal which can be judicially noticed.

(3) The tribunal may appoint a clerk who shall receive such salary or other remuneration as the Treasury may determine.

(4) The tribunal shall have all such powers, rights, and privileges as are vested in the High Court or in any judge thereof, on the occasion of any action, in respect of the following matters:—

(*a*) The enforcing the attendance of witnesses and examining them on oath, affirmation, or otherwise, and the issue of a commission or a request to examine witnesses abroad; and

(*b*) The compelling the production of documents; and

(*c*) The punishing persons guilty of contempt;

and a summons signed by the chairman of the tribunal may be substituted for and shall be equivalent to any formal process capable of being issued in any action for enforcing the attendance of witnesses and compelling the production of documents.

Provisions as to prize bounty.

3.—(1) The percentage of the sums distributable as prize bounty payable to ships' agents by way of remuneration shall be such percentage not exceeding one per cent. as the Prize Court may having regard to the expense and trouble involved determine to be just.

(2) The persons entitled to share in the distribution of any prize bounty under section forty-two of the Naval Prize Act, 1864, shall include and shall be deemed as from the commencement of the present war to have included the officers and crew of such of His Majesty's aircraft, operating under the directions of the Admiralty, as are determined by the Prize Court to have been actually present at, and to have assisted in, the taking or destroying of an armed ship of any of His Majesty's enemies.

Payment of prize money and prize bounty in certain cases. 28 & 29 Vict. c. 111.

4. Where, in pursuance of the Navy and Marines (Property of Deceased) Act, 1865, on the death of any person being or having been an officer seaman or marine, the amount to the credit of the deceased in the books of the Admiralty in respect of moneys payable by the Admiralty, being an amount not exceeding one hundred pounds, has been disposed of without representation to the deceased being taken out, and subsequently in consequence of an award of prize money or prize bounty there becomes payable to the estate of the deceased an amount less than one hundred pounds, the amount of such money or bounty may be disposed of by the Admiralty if they think fit in accordance with the said Act without requiring representation to the deceased to be taken out, notwithstanding that the amount of the money or bounty is such that when added to the other sums previously paid by the Admiralty the aggregate exceeds one hundred pounds.

Short title and savings.

5.—(1) This Act may be cited as the Naval Prize Act, 1918.

(2) Nothing in this Act shall be construed as prejudicing or affecting any prerogative or right of His Majesty to grant or release any ship or goods subject to prize jurisdiction, or the proceeds of sale thereof, or money representing the same, or to grant or release any droits of the Crown.

SCHEDULE.

Section 1 (1).

PART I.

PAYMENTS INTO THE NAVAL PRIZE FUND.

(1) Any money in court paid in respect of any ship or goods condemned by any prize court, whether in the United Kingdom or elsewhere, being droits of the Crown, together with any accumulations of interest accrued on any such money.

(2) Where any ship or goods condemned by any prize court, being droits of the Crown, have, whether before or after the condemnation, been delivered to the Crown with or without the payment of any money into court or any undertaking to pay any money into court, a sum equal to the value of the ship or goods at the date of delivery together with interest from the date of such delivery, after deducting any money which has been paid into court, or which may be payable under any such undertaking in respect of the ship or goods in question.

(3) Any sum paid in pursuance of any bond agreement or undertaking executed or given in favour of the Crown in respect of any ship or goods subject to prize jurisdiction which are droits of the Crown or which if condemned would have been droits of the Crown or in respect of the proceeds of sale or money representing any such ship or goods, or in consideration for any money paid out of the Naval Prize Fund.

(4) Any sums received from any of His Majesty's Allies under any convention relating to prizes captured during the present war.

(5) Any other sums received in respect of ships and goods subject to prize jurisdiction which the tribunal consider may reasonably be treated, having regard to the principles and practice heretofore observed by prize courts, as being sums to which, had there been a grant of prize to captors, captors would have been entitled.

Part II.

Charges on Naval Prize Fund.

(1) All expenses (not otherwise recovered) incurred by any prize court, or incurred in connection with, or with a view to prize proceedings (other than legal expenses), in relation to ships and goods in the custody of the court which are droits of the Crown or which if condemned would have been droits of the Crown, whether the same are condemned or are released, and whether such expenses were incurred before or after condemnation, except where, having regard to the special circumstances of the case, the tribunal may otherwise direct.

(2) Any reward or remuneration awarded to any officer or person seizing or taking any ship or goods or part thereof which are droits of the Crown or which if condemned would have been droits of the Crown, or giving information in relation thereto, or leading to the condemnation thereof.

(3) Any sum payable to any of His Majesty's Allies under any convention relating to prizes captured during the present war.

(4) Any claims in respect of any ship or goods subject to prize jurisdiction, which are droits of the Crown or which if condemned would have been droits of the Crown or of the proceeds of sale of, or money representing, any such ship or goods which the Treasury on the recommendation of the Prize Claims Committee may have paid or may hereafter pay, being claims of a nature that had they been established in prize proceedings would have been ordered by a prize court to be paid by the persons entitled to the ship or goods, or out of the money representing the same.

(5) Any other costs, charges, expenses and claims which the tribunal consider may reasonably be treated, having regard to the principles and practice heretofore observed by prize courts, as being costs, charges, and claims which, had there been a grant of prize to captors, captors would have been liable to pay.

(6) The remuneration of the clerk of the tribunal and any other expenses of the tribunal to such amount as the Treasury may sanction.

CHAPTER 31.

An Act to amend the enactments relating to Trading with the Enemy, and to extend temporarily certain of those enactments to the carrying on of banking business after the termination of the present war. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to order winding-up of companies of enemy nationality or association. 5 & 6 Geo. 5. c. 105.

1. In any case where the Board of Trade have before the passing of this Act made, or hereafter make, an order under the Trading with the Enemy Amendment Act, 1916 (in this Act referred to as the principal Act), requiring the business of a company to be wound up, the Board may make an order requiring the company to be wound up and appointing a liquidator to conduct the winding-up; and on the making of such an order the company shall be wound up as if it had on the date of the order passed a special resolution for voluntary winding-up and had appointed as liquidator the person named as liquidator in the order; and the provisions of the Companies (Consolidation) Act, 1908, shall apply accordingly subject to the modifications set forth in the Schedule to this Act.

8 Edw. 7. c. 69.

Restrictions on carrying on banking businesses for the benefit of or under the control of enemies after the war.

2.—(1) During the period of five years immediately after the termination of the present war and thereafter until Parliament otherwise determine no banking business shall be carried on within the United Kingdom—

(*a*) by a company which is an enemy controlled corporation within the meaning of this Act; or

(*b*) by a firm or individual, if the business carried on is one with respect to which, if a state of war still continued, an order for the winding up thereof could have been made under section one of the principal Act;

and if any person is concerned in carrying on any such business in contravention of this provision he shall be guilty of a misdemeanour punishable in like manner and subject to the like provisions as in the case of a misdemeanour under section one of the Trading with the Enemy Act, 1914, and that section shall apply accordingly.

4 & 5 Geo. 5. c. 87.

(2) Where it appears to the Board of Trade that any banking business is carried on in contravention of this section the Board of Trade shall order the business to be wound up, and for that purpose the provisions of section one of the principal Act and the provisions of this Act which relate to orders made under that section shall with the necessary adaptations apply.

(3) The power of the Board of Trade to appoint inspectors under the Trading with the Enemy Acts, 1914 to 1916, shall

include the power to appoint inspectors for the purpose of ascertaining, during the period aforesaid, whether any banking business is carried on a company which is an enemy controlled corporation or for e benefit of, or under the control of, subjects of an enemy sta and the provisions of those Acts relating to inspection shall apply accordingly.

(4) The Board of Trade may, after consultation with the Treasury, make rules defining what business is, for the purpose of this section, to be deemed banking business:

Provided that any rules so made shall be laid before each House of Parliament as soon as may be after they are made, and if an address is presented to His Majesty by either House of Parliament within the next twenty days on which that House has sat, after any such rule is laid before them, praying that the rule may be annulled, His Majesty in Council may annul the rule and it shall thenceforth be void, without prejudice, however, to the making of any new rule.

Extension of power of making orders under s. 1 of principal Act.

3.—(1) Where a partnership has been dissolved by reason of one or more of the partners having been resident or having carried on business in an enemy country, and the partnership business had before the dissolution of the partnership been carried on wholly or mainly for the benefit of, or under the control of, persons who have become enemy subjects, it shall be lawful for the Board of Trade to make an order for the winding up of the business carried on by any successors of the firm, in any case where it appears to them that the former association of those successors with persons who subsequently became enemies or enemy subjects makes it expedient to do so:

Provided that where such an order has been made and any sum has been paid to the custodian as representing the share of any such partner, the court may, on the application of the Board of Trade, order the custodian to pay to the controller appointed under the order the whole or any part of that sum to be dealt with by him as part of the assets of the firm.

(2) Where it appears to the Board of Trade that any club or other undertaking, not being a business, carried on in the United Kingdom by any person or body of persons incorporated or unincorporated, is or was at any time since the outbreak of war, by reason of the enemy nationality or association of the members of that body, or any of them, or otherwise, carried on wholly or mainly for the benefit of, or under the control of, enemy subjects, the Board of Trade may and shall be deemed always to have had power to make an order requiring the undertaking to be wound up.

(3) Where any person, firm, or company has ceased to carry on business, and it appears to the Board of Trade that the business whilst carried on was by reason of the enemy nationality or enemy association of that person, firm or company, or of the members of that firm or company, or otherwise, carried on

wholly or mainly for the benefit of, or under the control of, enemy subjects, or persons who subsequently became enemy subjects, the Board of Trade may and shall be deemed always to have had power to make an order for the realisation and distribution of the assets of the business.

(4) The provisions of section one of the principal Act and of section one of this Act and the other provisions of this Act which relate to orders made under section one of the principal Act shall, with the necessary adaptations, apply as respects orders made under this section in like manner as they apply as respects orders made under subsection (1) of section one of the principal Act.

Provisions as to dissolution of companies.

4.—(1) On or at any time after the release of a controller appointed under the principal Act or a liquidator appointed by the Board of Trade to conduct a winding up under section one of this Act notice thereof may be given by the Board of Trade to the Registrar of Companies, and on the receipt of such notice the registrar shall forthwith register it, and may if so directed by the Board of Trade strike the name of the company off the register and the company shall be dissolved.

(2) Where a company has been dissolved by virtue of this section, or where a company with respect to which an order has been made under section one of the principal Act has been removed from the register under section two hundred and forty-two of the Companies (Consolidation) Act, 1908, no application for an order declaring the dissolution void or restoring the company to the register shall be made without the consent of the Board of Trade, and the Registrar of Companies may refuse to register any company with a name the same as or similar to that of the company so dissolved.

(3) In England, on the release of a liquidator appointed as aforesaid, the official receiver attached to the High Court discharging the duties of official receiver under the Companies (Consolidation) Act, 1908, shall ex officio become liquidator, and the right to recover any debts due to the company at the date of the release, and the right to recover any property of the company which may then remain outstanding, shall vest in the said official receiver, and he may take proceedings in his official name for the recovery of such debts and property, notwithstanding the dissolution of the company; and any sums or property recovered by him after the dissolution shall be dealt with in such manner as the Board of Trade may direct.

Provision as to winding-up by order of the Court.

5. Where the Court in pursuance of subsection (7) of section one of the principal Act makes, or has before the passing of this Act made, an order for the winding-up of a company with respect to which an order has, whether before or after the passing of this Act, been made by the Board of Trade under subsection (1) of that section—

(*a*) the Court may by the winding-up order or any subsequent order dispense with compliance with the provisions

of section one hundred and forty-seven of the Companies (Consolidation) Act, 1908 (which relates to the statement of the company's affairs), and of section one hundred and fifty-two of that Act (which relates to meetings of creditors and contributories) or of either of those sections;

(*b*) notwithstanding anything in the Companies (Consolidation) Act, 1908, in a winding-up in England the official receiver shall, unless and until some other person is appointed by the court, be the liquidator of the company, but the Court may upon the application of the Board of Trade, from time to time appoint any other person to be liquidator, notwithstanding that a meeting of creditors and contributories has not been held, and may, upon the like application, remove any person so appointed;

(*c*) the provisions of subsection (3) of section one of the principal Act, giving priority to unsecured creditors who are not enemies, and as to the payment and transfer of enemy property to the custodian and the manner in which such property is to be dealt with by him, and the provisions of subsection (4) of the same section, which relates to the allocation of property in enemy territory to the satisfaction of liabilities to and claims of persons in enemy territory, shall with the necessary adaptations apply to the winding up of the company;

(*d*) the assets of the company may be distributed without making any provision for claims by enemies except those which are disclosed in the books of the company or of which the liquidator has otherwise received notice, and as respects claims by enemies of which notice has been so received the liquidator may pay to the custodian the dividends on any such claim without requiring a proof to be lodged in respect thereof.

Validation of distribution of assets amongst members of companies.

6. Where before the passing of this Act any balance of the sums or other property resulting from the realisation of any assets of a business ordered to be wound up by an order under the principal Act, being a business carried on by a company, have in pursuance of directions of the Board of Trade been distributed amongst members of the company as being persons interested in such balance, such distribution shall be deemed to have been lawful and within the powers conferred by the principal Act.

Claims against businesses or companies being wound up.

7.—(1) Where, whether before or after the passing of this Act, an order has been made under section one of the principal Act requiring a business to be wound up, or an order under section one of this Act has been made for the winding up of a

company, any claim against or in respect of the assets of the business, or, as the case may be, any claim against the company, may be dealt with by the High Court or a judge thereof upon a summary application made either by the controller or liquidator, as the case may be, or with the consent of the Board of Trade by the claimant: Provided that notice of the application if made by the controller or liquidator shall be served on the claimant, and if made by the claimant shall be served on the controller or liquidator, as the case may be.

(2) Where any such order has been made any action or other legal proceedings against the person, firm, or company whose business is being wound up, or, as the case may be, against the company which is being wound up, may, on the application of the controller or liquidator, be stayed by the court in which the proceedings are pending.

Extension of power to vest property in custodian.

8. The Board of Trade, in any case where it appears to them expedient, may by order vest in the custodian any patent or design belonging to a company with respect to which an order has been made under section one of the principal Act or section three of this Act, or any property belonging to a company which is an enemy-controlled corporation within the meaning of this Act; and sections four and nine of the principal Act shall apply in the case of property vested in the custodian under this section in like manner as it applies to property vested in him under the said section four.

Provisions as to custodians of different parts of the United Kingdom. 5 & 6 Geo. 5. c. 12.

9.—(1) For removing doubts it is hereby declared that the power of the court under section four of the Trading with the Enemy Amendment Act, 1914, and of the Board of Trade under section four of the principal Act of making orders vesting property in the custodian extends, and shall be deemed always to have extended, so as to enable such orders to be made vesting any property in the custodian of any part of the United Kingdom, notwithstanding that the property is situate in another part of the United Kingdom.

(2) Where any property has, either before or after the passing of this Act, by order of the court or the Board of Trade been vested in the custodian for any part of the United Kingdom, it shall be lawful for the court or Board of Trade, as the case may be—

(*a*) to order the transfer of the property to the custodian of another part of the United Kingdom;

(*b*) to order the payment to the custodian of another part of the United Kingdom of the dividends or other income which has arisen, or may thereafter arise, from any such property.

Proceedings as to obtaining information.

10. Where the Board of Trade is desirous of obtaining information as to the character of a business which is being carried on in this country and ascertaining whether such

business is one to which the principal Act or this Act applies, the High Court or a judge thereof may, upon a summary application by the Board, make an order directing any person to appear as a witness before the Board or any advisory committee appointed by the Board and to give evidence on oath before the Board or such advisory committee and to produce any documents which the High Court or the judge may think proper.

Powers in relation to transferred businesses.

11. Where a business carried on in the United Kingdom which, in the opinion of the Board of Trade, could at any time have been wound up under the provisions of the principal Act or of this Act if it had not been transferred is being carried on by any person, firm, or company other than that by whom it was carried on at the commencement of the war, the Board may, if they think fit, require evidence that the transfer, if any, of the business was made bonâ fide and for valuable consideration, and that the person, firm, or company by whom the business is carried on is not carrying on the business on behalf of or for the benefit of enemy subjects, or in any way under enemy control, and if they are not satisfied by such evidence the Board may make an order requiring the business to be wound up as though it were a business to which section one of the principal Act applies.

Enforcement of liens.

12.—(1) Where, whether before or after the passing of this Act, an order has been made either by the court or by the Board of Trade under the Trading with the Enemy Acts, 1914 to 1916, vesting any property in the custodian, and any person claims a lien or charge thereon, the High Court or a Judge thereof may, upon a summary application being made for the purpose, and either with or without the consent of the claimant, direct such account and enquiries as may be necessary for the purpose of determining the extent or amount of such lien or charge, and may order a sale of the property free from such lien or charge, and the payment of any monies arising from such sale or otherwise in respect of the property in or towards discharge of the amount of lien or charge.

(2) Any such application shall be served on such parties as the Court or Judge may direct, and may in any case be made either by the claimant or by the custodian or any Government Department, and also if the property, subject to the lien or charge, is property belonging to an enemy by any person who may appear to the Court to be interested, including a person having under competent authority the control or supervision of any business of whose assets the lien or charge forms part.

(3) Where any property to which section four of the Trading with the Enemy Amendment Act, 1914, applies is subject to a lien or charge, an application under that section for an order vesting the property in the custodian may be made by any

person by whom an application under the foregoing provisions of this section may be made.

Definitions.

13. In this Act—

The expression "enemy-controlled corporation" means any corporation—

(*a*) where the majority of the directors or the persons occupying the position of directors, by whatever name called, are subjects of an enemy state; or

(*b*) where it appears to the Board of Trade that the majority of the voting power or shares is in the hands of persons who are subjects of an enemy state, or who exercise their voting powers or hold the shares directly or indirectly on behalf of persons who are subjects of an enemy state; or

(*c*) where the control is by any means whatever in the hands of persons who are subjects of an enemy state; or

(*d*) where the executive is an enemy-controlled corporation or where the majority of the executive are appointed by an enemy-controlled corporation:

The expression "enemy state" means a state with which His Majesty is now at war.

Short title and construction.

14. This Act may be cited as the Trading with the Enemy (Amendment) Act, 1918, and shall be construed as one with the Trading with the Enemy Acts, 1914 to 1916, and those Acts and this Act may be cited together as the Trading with the Enemy Acts, 1914 to 1918.

Section 1.

SCHEDULE.

MODIFICATIONS of the COMPANIES (CONSOLIDATION) ACT, 1908, as applied to the winding up of COMPANIES under ORDERS by the BOARD OF TRADE:—

(*a*) The Board of Trade may remove a liquidator and fill any vacancy in the office of liquidator caused by death, resignation, or otherwise;

(*b*) The remuneration of the liquidator shall be fixed by the Board of Trade;

(*c*) Sections one hundred and eighty-eight, one hundred and eighty-nine, one hundred and ninety, one hundred and ninety-one, one hundred and ninety-two, subsection (2) of one hundred and ninety-four and sections one hundred and ninety-five, one hundred and ninety-seven, one hundred and ninety-nine, and two hundred and twenty-four shall not apply;

(*d*) In paragraph (*b*) of subsection (1) of section two hundred and twenty-two (relating to the disposal of books and papers) for the words "in such way as the company by extraordinary resolution directs" there shall be substituted "in such way as the Board of Trade may direct";

(*e*) The Board of Trade may confer on the liquidator the like power as to conveying or transferring property as they are by subsection (2) of section one of the principal Act authorised to confer on a controller appointed under that Act;

(*f*) The provisions of subsection (3) of section one of the principal Act giving priority to unsecured creditors who are not enemies, and as to the payment and transfer of enemy property to the custodian and the manner in which such property is to be dealt with by him, and the provisions of subsection (4) of the same section which relate to the allocation of property in enemy territory to the satisfaction of liabilities to and claims of persons in enemy territory, and the provisions of paragraph (*d*) of section five of this Act shall, with the necessary adaptations, apply to the winding up of the company;

(*g*) The provisions of subsection (5) of section one of the principal Act as to the release of a controller appointed under that Act shall apply to the release of the liquidator;

(*h*) An application for the stay of proceedings in the winding up shall not be made without the consent of the Board of Trade;

(*i*) The liquidator shall submit accounts to the Board of Trade at such times and in such manner as they may direct;

(*j*) The provisions of subsection (7) of section one of the principal Act, including the power of the Board of Trade to present a petition for the winding up of the company by the court, shall continue to apply in respect of the company, notwithstanding the making of an order under section one of this Act.

CHAPTER 32.

An Act to amend the Trade Boards Act, 1909.

[8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Application of the principal Act. 9 Edw. 7. c. 22.

1.—(1) The Trade Boards Act, 1909 (in this Act referred to as "the principal Act") shall apply to the trades specified in the Schedule to that Act and to any other trades to which it has been applied by a provisional order made under section one of that Act or by a special order made under this Act by the Minister of Labour (in this Act referred to as "a special order").

(2) The Minister of Labour (in this Act referred to as "the Minister") may make a special order applying the principal Act to any specified trade to which it does not at the time apply if he is of opinion that no adequate machinery exists for the effective regulation of wages throughout the trade, and that accordingly, having regard to the rates of wages prevailing in the trade, or any part of the trade, it is expedient that the principal Act should apply to that trade.

(3) If at any time the Minister is of opinion that the conditions of employment in any trade to which the principal Act applies have been so altered as to render the application of the principal Act to the trade unnecessary, he may make a special order withdrawing that trade from the operation of the principal Act.

(4) If the Minister is of opinion that it is desirable to alter or amend the description of any of the trades specified in the Schedule to the principal Act, he may make a special order altering or amending the said Schedule accordingly.

(5) Any Act confirming a provisional order made in pursuance of section one of the principal Act may be repealed or varied by a special order.

(6) Section one of the principal Act shall cease to have effect.

Provisions as to special orders.

2.—(1) Every special order shall without confirmation by Parliament have effect as if enacted in this Act and may be varied or revoked by a subsequent special order.

(2) The provisions contained in the First Schedule to this Act shall have effect with respect to the procedure for making special orders.

(3) Where the Minister makes any special order he shall publish it in such manner as he thinks best adapted for bringing it to the notice of all persons affected thereby, and the order shall come into operation on the date on which it is so published or on such later date as is specified in that behalf in the order.

(4) Every special order shall be laid before each House of Parliament forthwith, and if an Address is presented to His Majesty by either House within the next subsequent forty days on which that House has sat after the order has been so laid, praying that the order may be annulled, His Majesty may annul the order, and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the power of making a fresh order.

Amendments of principal Act with respect to the fixing, &c., of minimum rates.

3.—(1) The following provision shall be substituted for the first paragraph of subsection (1) of section four of the principal Act (which relates to the duties and powers of Trade Boards with respect to minimum rates of wages):—

"Every Trade Board shall, subject to the provisions of this section, fix a minimum rate of wages for time-

work in their trade (in this Act referred to as 'a general minimum time-rate') and may also fix for their trade—

"(*a*) A general minimum rate of wages for piece-work (in this Act referred to as 'a general minimum piece-rate');

"(*b*) A minimum time-rate (which shall not be higher than the general minimum time-rate) to apply in the case of workers employed on piece-work for the purpose of securing to such workers a minimum rate of remuneration on a time-work basis (in this Act referred to as 'a guaranteed time-rate');

"(*c*) A minimum rate (whether a time-rate or a piece-rate) to apply, in substitution for the minimum rate which would otherwise be applicable, in respect of hours worked by a worker in any week or on any day in excess of the number of hours declared by the Trade Board to be the normal number of hours of work per week or for that day in the trade (in this Act referred to as 'an overtime rate');

"Any of the minimum rates aforesaid may be fixed so as to apply universally to the trade or so as to apply to any special process in the work of the trade or to any special area, or to any class of workers in the trade, or to any class of workers in any special process or in any special area."

(2) The power of a trade board under the principal Act to fix a minimum rate of wages shall include the power to fix a series of minimum rates to come into operation successively on the expiration of specified periods, and the power to vary a minimum rate shall include the power so to vary a rate that the variation shall be operative only during a specified period.

(3) The expression "minimum time-rate" in the principal Act and in this Act includes a time-rate of any kind fixed under the provisions of the principal Act.

(4) Where a Trade Board fix a minimum rate so as to apply to any class of workers in a trade they may, if they think it expedient so to do, attach to the fixing of the minimum rate the following conditions; that is to say,—

(*a*) A condition that workers who are members of the class must be the holders of certificates to that effect issued by the Trade Board; and

(*b*) If the class consists of persons who are learning the trade, such conditions as the Trade Board think necessary for securing the effective instruction of those persons in the trade.

If any condition so attached is not complied with in the case of any worker, he shall be deemed not to be a member of the class, and where a condition with respect to the holding of a certificate is so attached, the Trade Board shall issue a certificate

to a person applying therefor on production of evidence to their satisfaction that the applicant is a member of the class.

(5) Before fixing, cancelling, or varying any minimum rate of wages, not being a special minimum piece-rate, the Trade Board shall give notice of the rate which they propose to fix, or of their proposal to cancel the rate, or of the proposed variation in the rate, as the case may be, and shall consider any objections to the proposal which may be lodged with them within two months from the date of the notice:

Provided that where a rate has not been effective for a period of at least six months, the Trade Board shall not, without the consent of the Minister to be given on an application made to him by the Board for the purpose, give notice of a proposal to vary the rate, and the Minister shall not give his consent to such an application unless he is satisfied that the special circumstances of the case render it desirable that such notice should be given immediately.

(6) Where a Trade Board fix a special minimum piece-rate under subsection (5) of section four of the principal Act, or cancel or vary any rate fixed under the said subsection, they shall give to the employer notice of the fixing, cancellation, or variation, as the case may be.

(7) Where notice of a proposal to fix, cancel, or vary a minimum rate has been duly given by a Trade Board before the date of the commencement of this Act and the Board have not before that date proceeded to fix, cancel, or vary the rate, the notice shall have effect as though this Act had been in force on the date on which the notice was given and the notice had been duly given thereunder, except that objections may be lodged with the Board for a period of three months from the date of the notice.

Provisions as to orders for confirming minimum rate or cancellation or variation of rate.

4.—(1) Where a Trade Board have fixed any minimum rate of wages, not being a special minimum piece-rate, or have cancelled or varied any such rate, they shall forthwith send notification thereof to the Minister, and the notification may include a statement as to the date as from which the Board suggest that the rate, or the cancellation or variation, should become effective.

(2) The Minister on receipt of a notification under this section with respect to any matter shall forthwith take the matter into his consideration, and, unless he thinks it necessary to refer the matter back to the Trade Board for reconsideration, shall, as soon as may be, make an order confirming the rate, or the cancellation or variation, as the case may be.

In any case where an order is to be made by the Minister under the foregoing provision he shall, unless in his opinion the special circumstances of the case make it necessary or desirable to postpone the making of the order, make the order within one month from the date on which the notification from the Trade Board is received.

(3) The Minister shall as soon as may be after he has made an order under this section send notification thereof to the Trade Board concerned, and the Trade Board shall, as soon as may be after receiving the notification, give notice of the making of the order and the contents thereof.

(4) Any such minimum rate as aforesaid, or the cancellation or variation of any such rate, shall become effective as from the date specified in that behalf in the order by which it is confirmed.

The date to be so specified shall be a date subsequent to the date of the order, and where as respects any employer who pays wages at intervals not exceeding seven days the date so specified does not correspond with the beginning of the period for which wages are paid by that employer, the rate shall become effective as from the beginning of the next such period following the date specified in the order.

(5) Sections five and seven of the principal Act (which relate respectively to orders giving obligatory effect to minimum rates of wages and to the operation of a minimum rate which has not been made obligatory) are hereby repealed:

Provided that where at the commencement of this Act any minimum rate fixed by a Trade Board has a limited operation under the provisions of the said section seven—

(*a*) the provisions of subsections (2), (3), and (4) of this section shall apply as though the Trade Board had fixed the said rate on the date of the commencement of this Act, and a notification thereof had been received by the Minister on that date; and

(*b*) If the Minister does not refer the rate back to the Trade Board for reconsideration it shall, pending the making by the Minister of an order confirming the rate, continue to have a limited operation in the same manner as if this Act had not been passed; and

(*c*) If the Minister refers the rate back, he may as he thinks fit direct either that the rate shall cease to have any operation or that it shall continue to have a limited operation for such period as he may specify.

Amendments of s. 6 of principal Act.

5.—(1) Where an offence for which an employer is by virtue of the principal Act liable to a fine has in fact been committed by some agent of the employer or other person, that agent or other person shall be liable to be proceeded against for the offence in the same manner as if he were the employer, and either together with, or before or after the conviction of, the employer, and shall be liable on conviction to the same punishment as that to which the employer is liable.

(2) Where an employer who is charged with an offence against the principal Act proves to the satisfaction of the court that he has used due diligence to enforce the execution of the principal Act, and that the offence was in fact committed by his agent or some other person without his knowledge, consent, or connivance, he shall, in the event of the conviction of that agent or other person for the offence, be exempt from any fine in respect of the

offence, without prejudice, however, to the power of the court under subsection (2) of section six of the principal Act (which relates to the penalty for not paying wages in accordance with the minimum rate) to adjudge him to pay any sum which appears to the court to be due to the person employed on account of wages.

(3) Where the immediate employer of any worker to whom a minimum rate of wages applies is himself in the employment of some other person and that worker is employed on the premises of that other person, that other person shall for the purposes of the provisions of the principal Act relating to the penalty for not paying wages in accordance with the minimum rate be deemed to be the employer of the worker jointly with the immediate employer.

(4) The following provision shall be inserted at the end of subsection (1) of section six of the principal Act:—

"In the foregoing provision, the expression 'deductions' includes deductions for or in respect of any matter whatsoever (other than deductions under the National Insurance Act, 1911, as amended by any subsequent enactments or deductions authorised by any Act to be made from wages in respect of contributions to any superannuation or other provident fund), and notwithstanding that they are deductions which may lawfully be made from wages under the provisions of the Truck Acts, 1831 to 1896, and where any payment being a payment authorised to be received by an employer under section one, section two, or section three of the Truck Act, 1896, is made by any employed person to his employer, the employer shall, for the purposes of the foregoing provision, be deemed to have deducted that amount from wages."

1 & 2 Geo. 5. c. 55.

59 & 60 Vict. c. 44.

(5) The following provisions shall be substituted for subsections (3) and (4) of section six of the principal Act:—

"(3) If a Trade Board are satisfied that any worker employed or desiring to be employed in any branch of a trade to which a general minimum time-rate, a guaranteed time-rate, or a time-work overtime rate is applicable is affected by any infirmity or physical injury which renders him incapable of earning that minimum rate and, where the worker is not already employed on piece-work, are of opinion that the case cannot suitably be met by employing him on piece-work, the Trade Board may, if they think fit, grant to the worker, subject to such conditions, if any, as they prescribe, a permit exempting the employment of the worker from the provisions of this Act relating to the payment of wages at less than the minimum rate, and while the permit is in force the employer shall not be liable for paying wages to the worker at a rate less than the minimum rate so long as the conditions prescribed by the Trade Board on the grant of the permit are complied with.

"A Trade Board may, if they think fit, delegate their powers under this subsection to a committee consisting of such number of persons, being members of the Board, as the Board may think fit, so, however, that the members of the Board on the committee representing employers and the members of the Board on the committee representing workers shall be in equal proportions.

"(4) It shall be the duty of every employer in a trade to which a minimum rate is applicable, to keep such records of wages as are necessary to show that the provisions of this Act are being complied with as respects persons in his employment, and if he fails to do so he shall be liable on summary conviction in respect of each offence to a fine not exceeding two pounds, and also to a fine not exceeding one pound for every day during which the default continues after conviction.

"On any prosecution of a person for failing to pay wages at not less than the minimum rate, it shall lie on that person to prove that he has not paid wages at less than the minimum rate."

Amendment of s. 8 of principal Act.

6. The following section shall be substituted for section eight of the principal Act (which relates to the case of persons employed on piece-work where a general minimum time-rate but no general minimum piece-rate has been fixed):—

"(1) An employer shall, in cases where persons are employed on piece-work and a general minimum time-rate but no general minimum piece-rate has been fixed, be deemed to pay wages at less than the minimum rate—

(*a*) in cases where a special minimum piece-rate has been fixed under the provisions of this Act for persons employed by that employer, if the rate of wages is less than that special minimum piece-rate; and

(*b*) in cases where a special minimum piece-rate has not been so fixed, unless he shows that the piece-rate of wages paid would yield, in the circumstances of the case, to an ordinary worker at least the same amount of money as the basis rate.

"(2) For the purpose of this section the expression 'basis rate' means the general minimum time-rate or, where a rate (in this Act referred to as a 'piece-work basis time-rate') has been fixed by the Trade Board for the purpose of being substituted for the general minimum time-rate as the basis rate, the rate so fixed.

A Trade Board may fix a piece-work basis time-rate in any case in which, having regard to all the circumstances of the case, they are of opinion that the general minimum time-rate does not form a proper basis for the purposes of paragraph (*b*) of subsection (1) of this section, and a piece-work basis time-rate may be higher or lower than

the general minimum time-rate and may be fixed so as to apply universally to the trade or so as to apply to any special process in the work of the trade or to any special area, or to any class of workers in the trade or to any class of workers in any special process or in any special area."

Employers not to receive premiums where minimum rates in force.

7.—(1) Where a worker in any trade, being a person to whom a minimum rate of wages fixed by a Trade Board applies, is an apprentice or learner, it shall not be lawful for his employer to receive directly or indirectly from him, or on his behalf or on his account, any payment by way of premium:

Provided that nothing in the foregoing provision shall apply to any such payment duly made in pursuance of any instrument of apprenticeship not later than four weeks after the commencement of the employment.

(2) If any employer acts in contravention of this provision, he shall be liable on summary conviction in respect of each offence to a fine not exceeding twenty pounds, and the court may by the conviction, in addition to imposing a fine, adjudge him to repay to the worker or other person by whom the payment was made the sum improperly received by way of premium.

Worker waiting for work on employer's premises to be deemed to be employed.

8. For the purpose of calculating the amount of the wages payable in the case of a worker employed on any work for which a minimum rate of wages has been fixed under the principal Act, the worker shall be deemed to have been employed during all the time during which he was present on the premises of the employer, unless the employer proves that he was so present without the employer's consent express or implied, or that he was so present for some purpose unconnected with his work and other than that of waiting for work to be given to him to perform, and in the case of a worker employed on piece-work shall be deemed during any time during which he was so present and was not doing piece-work to have been employed at the general minimum time-rate applicable to workers of the class to which he belongs:

Provided that—

(*a*) where a worker resides on the premises of the employer he shall not be deemed to be employed during any time during which he is present on the premises by reason only of the fact that he is so resident; and

(*b*) a worker while present during normal meal times in a room or place in which no work is being done shall be deemed to be present for a purpose unconnected with his work.

Miscellaneous provisions with respect to legal proceedings.

9.—(1) Where an employer has been convicted under section six of the principal Act for failing to pay wages at not less than the minimum rate to any worker, then, if notice of intention so

to do has been served with the summons, warrant, or complaint, evidence may be given of any failure on the part of the employer to pay wages at not less than the minimum rate to that worker at any time during the two years immediately preceding the date on which the information was laid or the complaint was served, and on proof of the failure the court may order the employer to pay such sum as in the opinion of the court represents the difference between the amount which, having regard to the provisions of the principal Act, ought properly to have been paid to the worker by way of wages during those years and the amount actually so paid.

(2) Where it appears to a Trade Board, or to any officer appointed under the principal Act or to any officer of any Government Department for the time being assisting in carrying the principal Act into effect, that any sum is due by an employer to a worker by reason of the fact that wages have been paid to that worker at less than the minimum rate applicable, and that it is not possible to recover the sum so appearing to be due, or some part of that sum, by means of proceedings under section six of the principal Act, the Trade Board, or that officer, if he is authorised in that behalf by special or general directions of the Minister, may, if it appears expedient so to do by reason of the refusal or neglect of the worker to take the necessary proceedings, on behalf of and in the name of the worker institute civil proceedings before any court of competent jurisdiction for the recovery of the said sum:

Provided always that the court before which any such civil proceedings are instituted by a Trade Board or by any such officer as aforesaid shall have the same power to make an order for the payment of costs by that Board or officer as if that Board or officer were a party to the proceedings.

(3) It shall be no objection to the competency of a person to give evidence as a witness in proceedings in Scotland under the principal Act that the proceedings are brought at the instance of or have been instituted by that person, or are prosecuted or conducted by him.

Power of Trade Boards to make recommendations to Government Departments.

10. A Trade Board for any trade may, if they think it expedient so to do, make a recommendation to any Government Department with reference to the industrial conditions of the trade, and the Department to whom the recommendation is made shall forthwith take it into consideration.

Minor amendments of principal Act.

11. The amendments specified in the second column of the Second Schedule to this Act, which relate to minor details, shall be made in the provisions of the principal Act specified in the first column of that Schedule.

Rules Publication Act, 1893, not to apply to certain regulations under Trade Boards Acts. 56 & 57 Vict. c. 66.

12. Section one of the Rules Publication Act, 1893, (which requires notice to be given of a proposal to make statutory rules) shall not apply to any regulations made under section eleven, section twelve, or section eighteen of the principal Act, or under paragraph nine of the First Schedule to this Act.

Short title, commencement, construction, and repeal.

13.—(1) This Act may be cited as the Trade Boards Act, 1918, and shall be read as one with the principal Act, and that Act and this Act may be cited together as the Trade Boards Acts, 1909 and 1918.

(2) This Act shall come into operation on the first day of October, nineteen hundred and eighteen.

(3) Unless the context otherwise requires, any reference in this Act to the principal Act, or any provision of the principal Act, which is amended by this Act, shall be construed as a reference to the principal Act, or that provision, as amended by this Act.

(4) The provisions of the principal Act specified in the Third Schedule to this Act are hereby repealed:

Provided that all rates fixed under any provision of the principal Act repealed by this Act, and being obligatory at the commencement of this Act, shall, notwithstanding the repeal, continue in force and shall be deemed to have been fixed under the principal Act as amended by this Act and may be varied or cancelled accordingly.

SCHEDULES.

Section 2.

FIRST SCHEDULE.

PROCEDURE FOR MAKING SPECIAL ORDERS.

1. Before the Minister makes any special order, he shall, in such manner as he thinks best adapted for informing persons affected, publish notice of his intention to make the order, of the place where copies of the draft order may be obtained, and of the time (which shall not be less than forty days) within which any objection made with respect to the draft order must be sent to him.

2. Every objection must be in writing, and must state—

(*a*) the specific grounds of objection; and

(*b*) the omissions, additions, or modifications asked for.

3. The Minister shall consider any objection which is made by or on behalf of any persons appearing to him to be affected and which is sent to him within the time fixed in that behalf, but shall not be bound to consider any other objection.

4. After considering all the objections which he is required to consider as aforesaid, the Minister may, if he thinks fit, amend the draft order, and the foregoing provisions of this schedule shall apply to the amended draft order in like manner as they apply to an original draft order.

5. In any case in which the Minister does not amend or withdraw any draft order to which any objection has been made in accordance with the foregoing provisions, he shall, before making the order, unless he considers that the objection is of a frivolous character, direct an inquiry to be held in manner hereinafter provided.

6. The Minister may appoint a competent person not in the employment of any Government Department to hold an inquiry with regard to any draft order, and to report to him thereon.

7. The inquiry shall be held in public, and such officer of the Ministry of Labour as is appointed by the Minister in that behalf, and any objector or other person who appears to the person holding the inquiry to be affected, may appear at the inquiry either in person or by counsel, solicitor, or agent.

8. The witnesses at the inquiry may, if the person holding it thinks fit, be examined on oath.

9. Subject as aforesaid, the inquiry and all proceedings preliminary and incidental thereto shall be conducted in accordance with regulations made by the Minister.

10. The fee to be paid to the person holding the inquiry shall be such as the Minister may direct, and shall be deemed to be part of the expenses of the Minister in the execution of the principal Act.

SECOND SCHEDULE.

Section 11.

Minor Amendments of Principal Act.

Enactment to be amended.	Nature of Amendment.
Section 4 -	In the second paragraph of subsection (1) the words "a general minimum time-rate", and in subsection (5) the words "a general minimum time-rate or a piece-work basis time-rate", shall be substituted for the words "a minimum time-rate."
Section 6 -	For the words "been made obligatory by order of the Board of Trade under this Act" in subsection (1), there shall be substituted the words "become effective."
Section 10 -	Subsection (2) shall cease to have effect.
Section 12 -	The words "if the district trade committee so think fit, of sub-committees" shall be substituted in subsection (2) for the words from "of a standing sub-committee" to the end of the subsection. In subsection (3) the words "or any sub-committee thereof" shall be inserted after the words "delegate to a district trade committee," and the words "their duty "to fix a general minimum time-rate and their power "to fix a general minimum piece-rate, a guaranteed "time-rate, a piece-work basis time-rate, and an over-"time rate" shall be substituted for the words from "their power" to the end of the subsection. In subsection (4) the words "general minimum time-rates" shall be substituted for the words "minimum time-rates," and the words "guaranteed time-rates, "piece-work basis time-rates, and overtime rates" shall be inserted after the words "piece-rates."

Enactment to be amended.	Nature of Amendment.
Section 12—*cont.*	The following new subsection shall be inserted at the end of the section:— "(5) The proceedings of a district trade committee shall not be invalidated by any vacancy in their number, or by any defect in the appointment of any member of the committee."
Section 15 -	The following paragraph shall be added at the end of subsection (1)— "(*e*) to examine, either alone or in the presence of any other person, as he thinks fit, with respect to any matters under this Act any person whom he finds in any factory or workshop or any place used for giving out work to outworkers, or whom he has reasonable cause to believe to be or to have been a worker in any trade to which a minimum rate under this Act is applicable, and to require every such person to be so examined, and to sign a declaration of the truth of the matters in respect of which he is so examined." In subsection (2) the word "makes, or causes to be made, or knowingly allows to be made" shall be substituted for the word "produces," and after the word "outworkers" there shall be inserted the words "which is "false in any material particular, or produces or causes "to be produced or knowingly allows to be produced "any such sheet, record, or list."

Section 13.

THIRD SCHEDULE.

PROVISIONS OF PRINCIPAL ACT REPEALED.

Section one.

Subsections (2) and (3) of section four and the proviso to subsection (4).

Section five.

Section seven.

Subsection (2) of section ten.

In paragraph (4) of section twenty-one the words from "including the expenses" to the end of the section.

CHAPTER 33.

An Act to make further provision for the application of the Asylums Officers Superannuation Act, 1909, to officers in certified institutions for defectives, and to provide for the aggregation of service in asylums and in such institutions. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Application of 9 Edw. 7. c. 48 to officers and servants of certified institutions for defectives.

1.—(1) Subject to such adaptations and modifications as the Secretary of State may by order prescribe and subject as hereinafter provided, the Asylums Officers Superannuation Act, 1909, shall apply and shall be deemed always to have applied to officers and servants employed in certified institutions for defectives as if references in that Act to asylums included references to such institutions, and as if in relation to officers and servants of such an institution references to the visiting committee of an asylum included references to the managers of the institution:

Provided that—

(*a*) An officer or servant employed in a certified institution shall be treated as an officer or servant of the second class:

(*b*) The power under subsection (3) of section two of the said Act to add years to the actual years of service shall not apply in respect of service in certified institutions:

(*c*) The rate of contribution for an officer or servant employed in a certified institution shall be two and a half per cent. of the salary or wages and emoluments for each year, except that in the case of an officer or servant who has removed from an asylum to a certified institution and who at the time of his so removing was liable to contribute at the rate of two per cent., the rate shall be two per cent. only:

(*d*) The superannuation allowance of an asylums officer or servant of the first class who has removed to a certified institution shall, in respect of his asylums service, be calculated by reference to fiftieths instead of sixtieths, and an officer who has so removed before the date of the commencement of this Act or who so removes within five years after that date shall, if he has been in the service of an asylum as a first class officer or servant for not less

than ten years, become qualified for receiving a superannuation allowance at the age of fifty-five years instead of at the age of sixty years.

(2) In this section the expression "certified institutions for defectives" means certified institutions provided by local authorities under the Mental Deficiency Act, 1913, or by district boards under the Mental Deficiency and Lunacy (Scotland) Act, 1913.

3 & 4 Geo. 5. c. 28. 3 & 4 Geo. 5. c. 38.

(3) In the application of this section to Scotland, the Secretary for Scotland shall be substituted for the Secretary of State.

Short title and repeal.

2.—(1) This Act may be cited as the Asylums and Certified Institutions (Officers Pensions) Act, 1918.

(2) Section forty-five of the Mental Deficiency Act, 1913, and section thirty-six of the Mental Deficiency and Lunacy (Scotland) Act, 1913, shall be deemed never to have had effect and are hereby repealed.

CHAPTER 34.

An Act to enable the statutory provisions affecting the charges which may be made in respect of certain undertakings to be temporarily modified.

[8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Modifications of statutory provisions affecting charges.

1.—(1) Where it appears to the appropriate Government Department that the financial position of any undertaking to which this Act applies has been adversely affected by circumstances arising out of the present war, the Department may, if they think fit, by order provide for the modification of any statutory provisions regulating the charges to be made by the undertakers, and of any statutory provisions consequential on or supplemental to any such provisions as aforesaid, for such period during the continuance of this Act, in such manner, and subject to such conditions, as appear to the Department to be just and reasonable:

Provided that—

(*a*) where the undertakers are a local authority no modification shall be authorised which will increase the statutory maximum charge by more than fifty per cent., or which is more than sufficient so far as can be estimated to enable the undertaking to be carried on without loss; and

(*b*) in any other case no modification shall be authorised which is more than sufficient to enable with due care and management a dividend on the ordinary stock or shares of the undertaking to be paid at three-quarters of the standard or maximum rate of dividend, if any, prescribed for the undertaking, or at three-quarters of the pre-war rate of dividend, whichever is lower.

(2) An application to a Department for the purposes of this Act shall be accompanied by such information, certified in such manner, as the Department may require with respect to the financial position of the undertaking in question; and before making an order the appropriate Government Department shall require the undertakers to give public notice of the application for an order under this Act, and as to the manner in which, and time within which, representations may be made; and to give a similar notice in writing to the council of each county, borough, or urban or rural district, within which any part of the undertaking, or limits of supply of the undertaking, is situate; and the Department shall consider any representations which may be duly made.

(3) The undertakings to which this Act applies are tramway undertakings, including light railways constructed wholly or mainly on public roads, and undertakings for the supply of gas, water, hydraulic power, and electricity, and in calculating the maximum charge which may be authorised under this Act in respect of such tramway undertakings fractions of a halfpenny shall be counted as a halfpenny.

(4) For the purposes of this Act—

The expression "statutory provisions" includes the provisions of any order having the force of an Act;

The expression "appropriate Government Department" means, in relation to gas and water undertakings carried on by local authorities, the Local Government Board, and in relation to other undertakings the Board of Trade;

The expression "local authority" includes any commissioners, trustees, or other public body of persons carrying on, otherwise than for purposes of private profit, any undertaking to which this Act applies;

The expression "pre-war rate of dividend" means the average rate of dividend for the three financial years immediately preceding the war.

Application to Scotland and Ireland.

2. In the application of this Act to Scotland the Secretary for Scotland, and in the application of this Act to Ireland the Local Government Board for Ireland, shall be substituted for the Local Government Board.

Short title and duration.

3.—(1) This Act may be cited as the Statutory Undertakings (Temporary Increase of Charges) Act, 1918.

(2) This Act shall have effect during the continuance of the present war and for a period of two years thereafter, and no longer.

CHAPTER 35.

An Act to extend the borrowing powers of District Councils under the Public Health (Ireland) Acts, 1878 to 1917. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of borrowing powers of district councils.

1.—(1) The powers of a district council to borrow under the Public Health (Ireland) Acts, 1878 to 1917, shall be extended so as to include a power to borrow from any bank such sums as the Local Government Board may certify to be necessary for the purpose of providing working capital for any gas, water, electricity, or other public undertaking carried on by the council.

(2) The powers given by this section shall be in addition to and not in derogation of any other powers conferred on a district council by any local Act or otherwise.

(3) The powers given by this section shall not be exercised during the continuance of the present war and twelve months thereafter, unless the consent of the Treasury has been previously obtained.

Short title, citation and construction.

2. This Act may be cited as the Public Health (Borrowing Powers) (Ireland) Act, 1918, and shall be construed as one with the Public Health (Ireland) Acts, 1878 to 1917, and may be cited with those Acts as the Public Health (Ireland) Acts, 1878 to 1918.

CHAPTER 36.

An Act to amend subsection (3) of section eleven of the Corn Production Act, 1917. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. For subsection (3) of section eleven of the Corn Production Act, 1917, the following subsection shall be substituted :— Amendment of 7 & 8 Geo. 5. c. 46. s. 11 (3).

"(3) This Part of this Act shall not, except as hereinafter provided, come into operation until the termination of the present war, and the powers under the Defence of the Realm Regulations exerciseable by the Board of Agriculture and Fisheries with a view to maintaining the food supply of the country with respect to matters dealt with in this Part of this Act shall continue to operate until that date :

"Provided that—

"(*a*) if on or after the twenty-first day of August, nineteen hundred and eighteen, any person is, under the said powers, served with a notice determining his tenancy of any land, or with a notice which requires any change in the mode of cultivating or in the use of land in his occupation, and is not solely for the purpose of securing that the land shall be cultivated according to the rules of good husbandry, the proviso to subsection (1) of section nine of this Act shall apply as if the notice had been served under the powers conferred by that section ;

"(*b*) where any such notice is served on a tenant a copy of the notice shall at the same time be served on the landlord, and the landlord shall have the same right as the tenant of requiring any question to be referred to arbitration ;

"(*c*) before possession is taken under the said powers on or after the said date of any land for the purpose of securing any change in the mode of cultivating or in the use of the land other than the conversion of the land into gardens or allotments, notice of intention to take such possession shall, unless the notice is served solely for the purpose of securing that the land shall be cultivated according to the rules of good husbandry, be served on the owner and occupier of the land if they can reasonably be ascertained, and the proviso to subsection (1) of section nine of this Act shall apply as if the notice had been served under the powers conferred by that section ; and

"(*d*) where before or after the passing of this Act, any notice has been or shall be served, order made, or possession of land taken under the powers continued in operation by this subsection, the provisions of this Part of this

Act relating to the determination and recovery of compensation shall apply as if the notice had been served, the order made, or possession taken under the powers conferred by section nine of this Act, except in any case in which the compensation has been otherwise determined."

Short title and construction.

2. This Act may be cited as the Corn Production (Amendment) Act, 1918, and shall be construed as one with the Corn Production Act, 1917.

CHAPTER 37.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen.

[8th August 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 750,587,359*l.* out of the Consolidated Fund for the service of the year ending 31st March 1919.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen, the sum of seven hundred and fifty million five hundred and eighty-seven thousand three hundred and fifty-nine pounds.

Power for the Treasury to borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole seven hundred and fifty million five hundred and eighty-seven thousand three hundred and fifty-nine pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and nineteen, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

3. This Act may be cited as the Consolidated Fund (No. 3) Act, 1918. Short title.

CHAPTER 38.

An Act to amend the British Nationality and Status of Aliens Act, 1914. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The following sections shall be substituted for section seven of the British Nationality and Status of Aliens Act, 1914 (hereinafter referred to as "the principal Act"), which relates to the revocation of certificates of naturalization:— Substitution of provisions for section 7 of the principal Act. 4 & 5 Geo. 5. c. 17.

"**7.**—(1) Where the Secretary of State is satisfied that a certificate of naturalization granted by him has been obtained by false representation or fraud, or by concealment of material circumstances, or that the person to whom the certificate is granted has shown himself by act or speech to be disaffected or disloyal to His Majesty, the Secretary of State shall by order revoke the certificate. Revocation of certificate of naturalization.

"(2) Without prejudice to the foregoing provisions the Secretary of State shall by order revoke a certificate of naturalization granted by him in any case in which he is satisfied that the person to whom the certificate was granted either—

(*a*) has during any war in which His Majesty is engaged unlawfully traded or communicated with the enemy or with the subject of an enemy state, or been engaged in or associated with any business which is to his knowledge carried on in such manner as to assist the enemy in such war; or

(*b*) has within five years of the date of the grant of the certificate been sentenced by any court in His Majesty's dominions to imprisonment for a term of not less than twelve months, or to a term of penal servitude, or to a fine of not less than one hundred pounds; or

(*c*) was not of good character at the date of the grant of the certificate; or

(*d*) has since the date of the grant of the certificate been for a period of not less than seven years ordinarily resident out of His Majesty's dominions otherwise than as a representative of a British subject, firm, or company carrying on business, or an institution established, in His Majesty's dominions, or in the service of the Crown, and has not maintained substantial connection with His Majesty's dominions; or

(*e*) remains according to the law of a state at war with His Majesty a subject of that state;

and that (in any case) the continuance of the certificate is not conducive to the public good.

"(3) The Secretary of State may, if he thinks fit, before making an order under this section refer the case for such inquiry as is hereinafter specified, and in any case to which subsection (1) or paragraph (*a*), (*c*), or (*e*) of subsection (2) of this section applies, the Secretary of State shall, by notice given to or sent to the last-known address of the holder of the certificate, give him an opportunity of claiming that the case be referred for such inquiry, and if the holder so claims in accordance with the notice the Secretary of State shall refer the case for inquiry accordingly.

"(4) An inquiry under this section shall be held by a committee constituted for the purpose by the Secretary of State, presided over by a person (appointed by the Secretary of State with the approval of the Lord Chancellor) who holds or has held high judicial office, and shall be conducted in such manner as the Secretary of State may direct:

"Provided that any such inquiry may, if the Secretary of State thinks fit, instead of being held as aforesaid be held by the High Court, and the practice and procedure on any inquiry so held shall be regulated by rules of court.

"A committee appointed under this section shall have all such powers, rights, and privileges as are vested in the High Court or in any judge thereof on the occasion of any action, in respect of the following matters:—

(*a*) the enforcing the attendance of witnesses and examining them on oath, affirmation, or otherwise, and the issue of a commission or a request to examine witnesses abroad; and

(*b*) the compelling the production of documents; and

(*c*) the punishing persons guilty of contempt;

and a summons signed by one or more members of the committee may be substituted for and shall be equivalent to any formal process capable of being issued in any action for enforcing the attendance of witnesses and compelling the production of documents.

"(5) Where a person to whom a certificate of naturalization has been granted in some other part of His Majesty's dominions is resident in the United Kingdom, the certificate may be revoked in accordance with this section by the Secretary of State, with the concurrence of the Government of that part of His Majesty's dominions in which the certificate was granted.

"(6) Where the Secretary of State revokes a certificate of naturalization, the revocation shall have effect from such date as the Secretary of State may direct, and thereupon the certificate shall be given up and cancelled, and any person refusing or neglecting to give up his certificate shall be liable on summary conviction to a fine not exceeding one hundred pounds.

Effect of revocation of certificate of naturalization.

"**7A.**—(1) Where a certificate of naturalization is revoked the Secretary of State may by order direct that the wife and minor children (or any of them) of the person whose certificate is revoked shall cease to be British subjects, and any such person shall thereupon become an alien; but except where the Secretary of State directs as aforesaid, the nationality of the wife and minor children of the person whose certificate is revoked shall not be affected by the revocation, and they shall remain British subjects:

"Provided that—

"(*a*) it shall be lawful for the wife of any such person within six months after the date of the order of revocation to make a declaration of alienage, and thereupon she and any minor children of her husband and herself shall cease to be British subjects and shall become aliens; and

"(*b*) the Secretary of State shall not make any such order as aforesaid in the case of a wife who was at birth a British subject, unless he is satisfied that if she had held a certificate of naturalization in her own right the certificate could properly have been revoked under this Act, and the provisions of this Act as to referring cases for inquiry shall apply to the making of any such order as they apply to the revocation of a certificate.

"(2) The provisions of this section shall, as respects persons affected thereby, have effect in substitution for any other provisions of this Act as to the effect upon the wife and children of any person where the person ceases to be a British subject and such other provisions shall accordingly not apply in any such case.

"(3) Where a certificate of naturalization is revoked the former holder thereof shall be regarded as an alien and as a

subject of the state to which he belonged at the time the certificate was granted."

Minor amendments of the principal Act.

2. The following amendments shall be made in the principal Act:—

(1) In paragraph (*b*) of subsection (1) of section one (which defines natural-born British subjects) after the words "had been granted" there shall be inserted the words "or had become a "British subject by reason of any annexation of territory, or "was at the time of that person's birth in the service of the "Crown"; and at the end of that section the following subsection shall be inserted:—

"(4) The certificate of a Secretary of State that a person was at any date in the service of the Crown shall, for the purposes of this section, be conclusive."

(2) At the end of section two (which relates to the grant of certificates of naturalization) the following subsection shall be inserted:—

"(6) For the purposes of this section a period spent in the service of the Crown may, if the Secretary of State thinks fit, be treated as equivalent to a period of residence in the United Kingdom."

(3) In subsection (2) of section five "whether or not" shall be substituted for "although" and "not" shall be omitted, and in subsection (3) of section five "Act" shall be substituted for "section."

(4) In subsection (1) of section eight (which relates to the grant of certificates of naturalization in British possessions) after the words "United Kingdom" there shall be inserted the words "and of a High Court or superior court of the possession for the High Court, and with the omission of any reference to the approval of the Lord Chancellor," and after the words "any certificate proposed to be granted" there shall be inserted the words "and any proposal to revoke any certificate."

(5) In section ten (which relates to the national status of married women) at the end of the section there shall be added the words "and provided that where an alien is a subject of a state at war with His Majesty it shall be lawful for his wife if she was at birth a British subject to make a declaration that she desires to resume British nationality, and thereupon the Secretary of State, if he is satisfied that it is desirable that she be permitted to do so, may grant her a certificate of naturalization."

(6) In subsection (1) of section twenty-seven (which contains definitions) at the end of the definition of "British subject" after the words "has been granted" there shall be inserted the words "or a person who has become a subject of His Majesty

by reason of any annexation of territory," and for subsection (2) of that section the following subsection shall be substituted :—

"(2) Where in pursuance of this Act the name of a child is included in a certificate of naturalization granted to his parent, or where, in pursuance of any Act repealed by this Act, any child has been deemed to be a naturalized British subject by reason of residence with his parent, such child shall, for the purposes of this Act, be deemed to be a person to whom a certificate of naturalization has been granted."

Provisions as to naturalization certificate.

3.—(1) Where a certificate of naturalization has been granted in the United Kingdom during the present war to a person who at, or at any time before, the grant of the certificate was the subject of a country which at the date of the grant was at war with His Majesty, the Secretary of State shall refer for such inquiry as is provided for in the case of revocation of certificates the question whether it is desirable that the certificate should be revoked, and if such question shall be answered in the affirmative shall revoke the certificate, but this provision shall not apply to a person who at birth was a British subject.

(2) No certificate of naturalization shall, before the expiration of a period of ten years after the termination of the present war, be granted in the United Kingdom to any subject of a country which at the time of the passing of this Act was at war with His Majesty, but this provision shall not apply to a person who—

(*a*) has served in His Majesty's forces or in the forces of any of His Majesty's Allies or of any country acting in naval or military co-operation with His Majesty ; or

(*b*) is a member of a race or community known to be opposed to the enemy governments ; or

(*c*) was at birth a British subject.

Short title and printing.

4.—(1) This Act may be cited as the British Nationality and Status of Aliens Act, 1918, and the principal Act and this Act may be cited together as the British Nationality and Status of Aliens Acts, 1914 and 1918.

(2) Every enactment and word which is directed by this Act to be substituted for or added to any portion of the principal Act shall form part of that Act in the place assigned to it by this Act ; and the principal Act, and any enactments referring thereto, shall after the commencement of this Act be construed as if that enactment or word had been originally enacted in the principal Act in the place so assigned, and, where it is substituted for another enactment or word, had been so enacted in lieu of that enactment or word, and the expression "this Act" in the principal Act or this Act shall be construed accordingly.

(3) A copy of the principal Act with every such enactment and word inserted in the place so assigned shall be prepared and certified by the Clerk of the Parliaments and deposited with the rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the principal Act which are printed after the commencement of this Act.

CHAPTER 39.

This act except ss. 14, 42, 45, 47 and 52 is repealed by the Education Act 1921

An Act to make further provision with respect to Education in England and Wales and for purposes connected therewith. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

NATIONAL SYSTEM OF PUBLIC EDUCATION.

Progressive and comprehensive organisation of education.

1. With a view to the establishment of a national system of public education available for all persons capable of profiting thereby, it shall be the duty of the council of every county and county borough, so far as their powers extend, to contribute thereto by providing for the progressive development and comprehensive organisation of education in respect of their area, and with that object any such council from time to time may, and shall when required by the Board of Education, submit to the Board schemes showing the mode in which their duties and powers under the Education Acts are to be performed and exercised, whether separately or in co-operation with other authorities.

Development of education in public elementary schools. 2 Edw. 7. c. 42.

2.—(1) It shall be the duty of a local education authority so to exercise their powers under Part III. of the Education Act, 1902, as—

(*a*) to make, or otherwise to secure, adequate and suitable provision by means of central schools, central or special classes, or otherwise—

(i) for including in the curriculum of public elementary schools, at appropriate stages, practical instruction suitable to the ages, abilities, and requirements of the children ; and

(ii) for organising in public elementary schools courses of advanced instruction for the older or more intelligent children in attendance at such schools including children who stay at such schools beyond the age of fourteen ;

(*b*) to make, or otherwise to secure, adequate and suitable arrangements under the provisions of paragraph (*b*) of subsection (1) of section thirteen of the Education (Administrative Provisions) Act, 1907, for attending to the health and physical condition of children educated in public elementary schools; and 7 Edw. 7. c. 43.

(*c*) to make, or otherwise to secure, adequate and suitable arrangements for co-operating with local education authorities for the purposes of Part II. of the Education Act, 1902, in matters of common interest, and particularly in respect of—

(i) the preparation of children for further education in schools other than elementary, and their transference at suitable ages to such schools; and

(ii) the supply and training of teachers;

and any such authority from time to time may, and shall when required by the Board of Education, submit to the Board schemes for the exercise of their powers as an authority for the purposes of Part III. of the Education Act, 1902.

(2) So much of the definition of the term "elementary school" in section three of the Elementary Education Act, 1870, as requires that elementary education shall be the principal part of the education there given, shall not apply to such courses of advanced instruction as aforesaid. 33 & 34 Vict. c. 75.

Establishment of continuation schools.

3.—(1) It shall be the duty of the local education authority for the purposes of Part II. of the Education Act, 1902, either separately or in co-operation with other local education authorities, to establish and maintain, or secure the establishment and maintenance under their control and direction, of a sufficient supply of continuation schools in which suitable courses of study, instruction, and physical training are provided without payment of fees for all young persons resident in their area who are, under this Act, under an obligation to attend such schools.

(2) For the purposes aforesaid the local education authority from time to time may, and shall when required by the Board of Education, submit to the Board schemes for the progressive organisation of a system of continuation schools, and for securing general and regular attendance thereat, and in preparing schemes under this section the local education authority shall have regard to the desirability of including therein arrangements for co-operation with universities in the provision of lectures and classes for scholars for whom instruction by such means is suitable.

(3) The council of any county shall, if practicable, provide for the inclusion of representatives of education authorities for the purposes of Part III. of the Education Act, 1902, in any body of managers of continuation schools within the area of those authorities.

Preparation and submission of schemes.

4.—(1) The council of any county, before submitting a scheme under this Act, shall consult the other authorities within

their county (if any) who are authorities for the purposes of Part III. of the Education Act, 1902, with reference to the mode in which and the extent to which any such authority will co-operate with the council in carrying out their scheme, and when submitting their scheme shall make a report to the Board of Education as to the co-operation which is to be anticipated from any such authority, and any such authority may, if they so desire, submit to the Board as well as to the council of the county any proposals or representations relating to the provision or organisation of education in the area of that authority for consideration in connection with the scheme of the county.

(2) Before submitting schemes under this Act a local education authority shall consider any representations made to them by parents or other persons or bodies of persons interested, and shall adopt such measures to ascertain their views as they consider desirable, and the authority shall take such steps to give publicity to their proposals as they consider suitable, or as the Board of Education may require.

(3) A local education authority in preparing schemes under this Act shall have regard to any existing supply of efficient and suitable schools or colleges not provided by local education authorities, and to any proposals to provide such schools or colleges.

(4) In schemes under this Act adequate provision shall be made in order to secure that children and young persons shall not be debarred from receiving the benefits of any form of education by which they are capable of profiting through inability to pay fees.

Approval of schemes by Board of Education.

5.—(1) The Board of Education may approve any scheme (which term shall include an interim, provisional, or amending scheme) submitted to them under this Act by a local education authority, and thereupon it shall be the duty of the local education authority to give effect to the scheme.

(2) If the Board of Education are of opinion that a scheme does not make adequate provision in respect of all or any of the purposes to which the scheme relates, and the Board are unable to agree with the authority as to what amendments should be made in the scheme, they shall offer to hold a conference with the representatives of the authority and, if requested by the authority, shall hold a public inquiry in the matter.

(3) If thereafter the Board of Education disapprove a scheme, they shall notify the authority, and, if within one month after such notification an agreement is not reached, they shall lay before Parliament the report of the public inquiry (if any) together with a report stating their reasons for such disapproval and any action which they intend to take in consequence thereof by way of withholding or reducing any grants payable to the authority.

Provisions as to co-operation and combination.

6.—(1) For the purpose of performing any duty or exercising any power under the Education Acts, a council having powers

under those Acts may enter into such arrangements as they think proper for co-operation or combination with any other council or councils having such powers, and any such arrangement may provide for the appointment of a joint committee or a joint body of managers, for the delegation to that committee or body of managers of any powers or duties of the councils (other than the power of raising a rate or borrowing money), for the proportion of contributions to be paid by each council, and for any other matters which appear necessary for carrying out the arrangement.

(2) The Board of Education may, on the application of two or more councils having powers under the Education Acts, by scheme provide for the establishment and (if thought fit) the incorporation of a federation for such purposes of any such arrangements as aforesaid as may be specified in the scheme as being purposes relating to matters of common interest concerning education which it is necessary or convenient to consider in relation to areas larger than those of individual education authorities, and the powers conferred on councils by this section shall include power to arrange for the performance of any educational or administrative functions by such a federation as if it were a joint committee or a joint body of managers:

Provided that no council shall without its consent be included in a scheme establishing a federation, and no council shall be obliged to continue in a federation except in accordance with the provisions of a scheme to which it has consented.

(3) A scheme made by the Board of Education constituting a federation, and an arrangement establishing a joint committee or a joint body of managers, shall provide for the appointment of at least two-thirds of the members by councils having powers under the Education Acts, and may provide either directly or by co-optation for the inclusion of teachers or other persons of experience in education and of representatives of universities or other bodies.

(4) A scheme constituting a federation may on the application of one or more of the councils concerned be modified or repealed by a further scheme, and, where a scheme provides for the discontinuance of a federation, provision may be made for dealing with any property or liabilities of the federation.

(5) Where any arrangement under this section provides for the payment of an annual contribution by one council to another, the contribution shall, for the purposes of section nineteen of the Education Act, 1902, form part of the security on which money may be borrowed under that section.

Provision as to amount of expenditure for education.

7. The limit under section two of the Education Act, 1902, on the amount to be raised by the council of a county out of rates for the purpose of education other than elementary shall cease to have effect.

ATTENDANCE AT SCHOOL AND EMPLOYMENT OF CHILDREN AND YOUNG PERSONS.

Provisions as to attendance at elementary schools.

8.—(1) Subject as provided in this Act, no exemption from attendance at school shall be granted to any child between the ages of five and fourteen years, and any enactment giving a power, or imposing a duty, to provide for any such exemption, and any provision of a byelaw providing for any such exemption, shall cease to have effect, without prejudice to any exemptions already granted. Any byelaw which names a lower age than fourteen as the age up to which a parent shall cause his child to attend school shall have effect as if the age of fourteen were substituted for that lower age.

63 & 64 Vict. c. 53.

(2) In section seventy-four of the Elementary Education Act, 1870, as amended by section six of the Elementary Education Act, 1900, fifteen years shall be substituted for fourteen years as the maximum age up to which byelaws relating to school attendance may require parents to cause their children to attend school, and any such byelaw requiring attendance at school of children between the ages of fourteen and fifteen may apply either generally to all such children, or to children other than those employed in any specified occupations:

Provided that it shall be lawful for a local education authority to grant exemption from the obligation to attend school to individual children between the ages of fourteen and fifteen for such time and upon such conditions as the authority think fit in any case where after due inquiry the circumstances seem to justify such an exemption.

(3) It shall not be a defence to proceedings relating to school attendance under the Education Acts or any byelaws made thereunder that a child is attending a school or institution providing efficient elementary instruction unless the school or institution is open to inspection either by the local education authority or by the Board of Education, and unless satisfactory registers are kept of the attendance of the scholars thereat.

(4) A local education authority may with the approval of the Board of Education make a byelaw under section seventy-four of the Elementary Education Act, 1870, providing that parents shall not be required to cause their children to attend school or to receive efficient elementary instruction in reading, writing, and arithmetic before the age of six years:

Provided that in considering any such byelaw the Board shall have regard to the adequacy of the provision of nursery schools for the area to which the byelaw relates, and shall, if requested by any ten parents of children attending public elementary schools for that area, hold a public inquiry for the purpose of determining whether the byelaw should be approved.

(5) Notwithstanding anything in the Education Acts the Board of Education may, on the application of the local education authority, authorise the instruction of children in public elementary schools till the end of the school term in which they reach the age of sixteen or (in special circumstances) such later age as appears to the Board desirable:

Provided that, in considering such application, the Board shall have regard to the adequacy and suitability of the arrangements made by the authority under paragraphs (*a*) and (*c*) of subsection (1) of section two of this Act and to the effective development and organisation of all forms of education in the area, and to any representations made by the managers of schools.

(6) The power of a local education authority under section seven of the Education Act, 1902, to give directions as to secular instruction shall include the power to direct that any child in attendance at a public elementary school shall attend during such hours as may be directed by the authority at any class, whether conducted on the school premises or not, for the purpose of practical or special instruction or demonstration, and attendance at such a class shall, where the local education authority so direct, be deemed for the purpose of any enactment or byelaw relating to school attendance to be attendance at a public elementary school:

Provided that, if by reason of any such direction a child is prevented on any day from receiving religious instruction in the school at the ordinary time mentioned in the time-table, reasonable facilities shall be afforded, subject to the provisions of section seven of the Elementary Education Act, 1870, for enabling such child to receive religious instruction in the school at some other time.

(7) In section eleven of the Elementary Education Act, 1876, (which relates to school attendance) for the words "there is not within two miles" there shall be substituted the words "there is not within such distance as may be prescribed by the byelaws." 39 & 40 Vict. c. 79.

(8) Nothing in this section shall affect the provisions of the Elementary Education (Blind and Deaf Children) Act, 1893, or the Elementary Education (Defective and Epileptic Children) Acts, 1899 to 1914, relating to the attendance at school of the children to whom those Acts apply. 56 & 57 Vict. c. 42.

Provisions for avoidance of broken school terms.

9.—(1) If a child who is attending or is about to attend a public elementary school or a school certified by the Board of Education under the Elementary Education (Blind and Deaf Children) Act, 1893, or the Elementary Education (Defective and Epileptic Children) Acts, 1899 to 1914, attains any year of age during the school term, the child shall not, for the purpose of any enactment or byelaw, whether made before or after the passing of this Act, relating to school attendance, be deemed to have attained that year of age until the end of the term.

(2) The Local Education Authority for the purposes of Part III. of the Education Act, 1902, may make regulations with the approval of the Board of Education providing that a child may, in such cases as are prescribed by the regulations, be refused admission to a public elementary school or such certified school as aforesaid except at the commencement of a school term.

Compulsory attendance at continuation schools.

10.—(1) Subject as hereinafter provided, all young persons shall attend such continuation schools at such times, on such days, as the local education authority of the area in which they reside may require, for three hundred and twenty hours in each year, distributed as regards times and seasons as may best suit the circumstances of each locality, or, in the case of a period of less than a year, for such number of hours distributed as aforesaid as the local education authority, having regard to all the circumstances, consider reasonable :

Provided that—

(*a*) the obligation to attend continuation schools shall not, within a period of seven years from the appointed day on which the provisions of this section come into force, apply to young persons between the ages of sixteen and eighteen, nor after that period to any young person who has attained the age of sixteen before the expiration of that period ; and

(*b*) during the like period, if the local education authority so resolve, the number of hours for which a young person may be required to attend continuation schools in any year shall be two hundred and eighty instead of three hundred and twenty.

(2) Any young person—

(i) Who is above the age of fourteen years on the appointed day ; or

(ii) who has satisfactorily completed a course of training for, and is engaged in, the sea service, in accordance with the provisions of any national scheme which may hereafter be established, by Order in Council or otherwise, with the object of maintaining an adequate supply of well-trained British seamen, or, pending the establishment of such scheme, in accordance with the provisions of any interim scheme approved by the Board of Education ; or

(iii) who is above the age of sixteen years and either—

(*a*) has passed the matriculation examination of a university of the United Kingdom or an examination recognised by the Board of Education for the purposes of this section as equivalent thereto ; or

(*b*) is shown to the satisfaction of the local education authority to have been up to the age of sixteen under full-time instruction in a school recognised by the Board of Education as efficient or under suitable and efficient full-time instruction in some other manner,

shall be exempt from the obligation to attend continuation schools under this Act unless he has informed the authority in writing of his desire to attend such schools and the authority have prescribed what school he shall attend.

(3) The obligation to attend continuation schools under this Act shall not apply to any young person—

(i) who is shown to the satisfaction of the local education authority to be under full-time instruction in a school recognised by the Board of Education as efficient or to be under suitable and efficient full-time instruction in some other manner; or

(ii) who is shown to the satisfaction of the local education authority to be under suitable and efficient part-time instruction in some other manner for a number of hours in the year (being hours during which if not exempted he might be required to attend continuation schools) equal to the number of hours during which a young person is required under this Act to attend a continuation school.

(4) Where a school supplying secondary education is inspected by a British university, or in Wales or Monmouthshire by the Central Welsh Board, under regulations made by the inspecting body after consultation with the Board of Education, and the inspecting body reports to the Board of Education that the school makes satisfactory provision for the education of the scholars, a young person who is attending, or has attended, such a school shall for the purposes of this section be treated as if he were attending, or had attended, a school recognised by the Board of Education as efficient.

(5) If a young person who is or has been in any school or educational institution, or the parent of any such young person, represents to the Board that the young person is entitled to exemption under the provisions of this section, or that the obligation imposed by this section does not apply to him, by reason that he is or has been under suitable and efficient instruction, but that the local education authority have unreasonably refused to accept the instruction as satisfactory, the Board of Education shall consider the representation, and, if satisfied that the representation is well founded, shall make an order declaring that the young person is exempt from the obligation to attend a continuation school under this Act for such period and subject to such conditions as may be named in the order:

Provided that the Board of Education may refuse to consider any such representation unless the local education authority or the Board of Education are enabled to inspect the school or educational institution in which the instruction is or has been given.

(6) The local education authority may require, in the case of any young person who is under an obligation to attend a continuation school, that his employment shall be suspended on any day when his attendance is required, not only during the period for which he is required to attend the school, but also for such other specified part of the day, not exceeding two hours, as the authority consider necessary in order to secure that he may be in a fit mental and bodily condition to receive full benefit

from attendance at the school: Provided that, if any question arises between the local education authority and the employer of a young person whether a requirement made under this subsection is reasonable for the purposes aforesaid, that question shall be determined by the Board of Education, and, if the Board of Education determine that the requirement is unreasonable, they may substitute such other requirement as they think reasonable.

(7) The local education authority shall not require any young person to attend a continuation school on a Sunday, or on any day or part of a day exclusively set apart for religious observance by the religious body to which he belongs, or during any holiday or half-holiday to which by any enactment regulating his employment or by agreement he is entitled, nor so far as practicable during any holiday or half-holiday which in his employment he is accustomed to enjoy, nor between the hours of seven in the evening and eight in the morning: Provided that the local education authority may, with the approval of the Board, vary those hours in the case of young persons employed at night or otherwise employed at abnormal times.

(8) A local education authority shall not, without the consent of a young person, require him to attend any continuation school held at or in connection with the place of his employment. The consent given by a young person for the purpose of this provision may be withdrawn by one month's notice in writing sent to the employer and to the local education authority.

Any school attended by a young person at or in connection with the place of his employment shall be open to inspection either by the local education authority or by the Board of Education at the option of the person or persons responsible for the management of the school.

(9) In considering what continuation school a young person shall be required to attend a local education authority shall have regard, as far as practicable, to any preference which a young person or the parent of a young person under the age of sixteen may express, and, if a young person or the parent of a young person under the age of sixteen represents in writing to the local education authority that he objects to any part of the instruction given in the continuation school which the young person is required to attend, on the ground that it is contrary or offensive to his religious belief, the obligation under this Act to attend that school for the purpose of such instruction shall not apply to him, and the local education authority shall, if practicable, arrange for him to attend some other instruction in lieu thereof or some other school.

Enforcement of attendance at continuation schools.

11.—(1) If a young person fails, except by reason of sickness or other unavoidable cause, to comply with any requirement imposed upon him under this Act for attendance at a continuation school, he shall be liable on summary conviction to a fine not exceeding five shillings, or, in the case of a second or subsequent offence, to a fine not exceeding one pound.

(2) If a parent of a young person has conduced to or connived at the failure on the part of the young person to attend a continuation school as required under this Act, he shall, unless an order has been made against him in respect of such failure under section ninety-nine of the Children Act, 1908, be liable on summary conviction to a fine not exceeding two pounds, or, in the case of a second or subsequent offence, whether relating to the same or another young person, to a fine not exceeding five pounds. 8 Edw. 7. c. 67.

Administrative provisions relating to continuation schools.

12.—(1) The Board of Education may from time to time make regulations prescribing the manner and form in which notice is to be given as to the continuation school (if any) which a young person is required to attend, and the times of attendance thereat, and as to the hours during which his employment must be suspended, and providing for the issue of certificates of age, attendance and exemption, and for the keeping and preservation of registers of attendance, and generally for carrying into effect the provisions of this Act relating to continuation schools.

(2) For the purposes of the provisions of this Act relating to continuation schools, the expression "year" means in the case of any young person the period of twelve months reckoned from the date when he ceased to be a child, or any subsequent period of twelve months.

Amendment of 3 Edw. 7. c. 45. and 4 Edw. 7. c. 15.

13.—(1) The Employment of Children Act, 1903, so far as it relates to England and Wales, shall be amended as follows:—

(i) For subsection (1) of section three the following subsection shall be substituted:—

> "A child under the age of twelve shall not be employed; and a child of the age of twelve or upwards shall not be employed on any Sunday for more than two hours, or on any day on which he is required to attend school before the close of school hours on that day, nor on any day before six o'clock in the morning or after eight o'clock in the evening:
>
> "Provided that a local authority may make a byelaw permitting, with respect to such occupations as may be specified, and subject to such conditions as may be necessary to safeguard the interests of the children, the employment of children of the age of twelve or upwards before school hours and the employment of children by their parents, but so that any employment permitted by byelaw on a school day before nine in the morning shall be limited to one hour, and that if a child is so employed before nine in the morning he shall not be employed for more than one hour in the afternoon."

(ii) In subsection (2) of section three, which prohibits the employment of a child under the age of eleven years in street trading, the words "under the age of eleven years" shall be repealed :

(iii) For section twelve the following section shall be substituted :—

"Except as regards the City of London, the powers and duties of a local authority under this Act shall be deemed to be powers and duties under Part III. of the Education Act, 1902, and the provisions of the Education Acts for the time being in force with regard to those powers and duties and as to the manner in which the expenses of an authority under that Part of that Act shall be paid shall apply accordingly" :

(iv) For the definition of the expression "local authority" there shall be substituted the following definitions :—

"The expression 'local authority' means in the case of the City of London the mayor, aldermen, and commons of that city in common council assembled and elsewhere the local education authority for the purposes of Part III. of the Education Act, 1902."

(2) The Prevention of Cruelty to Children Act, 1904, so far as it relates to England and Wales, shall be amended as follows :—

(i) In paragraph (*b*) of section two, which restricts the employment of boys under the age of fourteen years and of girls under the age of sixteen years for the purpose of singing, playing or performing, or being exhibited for profit, or offering anything for sale, between nine p.m. and six a.m., "eight p.m." shall be substituted for "nine p.m." so far as relates to children under fourteen years of age :

(ii) In paragraph (*c*) of section two, which restricts the employment of children under eleven years for the purpose of singing, playing or performing, or being exhibited for profit, or offering anything for sale, twelve years shall be substituted for eleven years :

(iii) In section three, which relates to licences for the employment of children exceeding ten years of age, the age of twelve years shall be substituted for the age of ten years :

(iv) A licence under section three to take part in any entertainment or series of entertainments, instead of being granted, varied, added to, or rescinded as provided by that section, shall be granted by the local education authority for the purposes of Part III. of the Education Act, 1902, of the area in which the

child resides, subject to such restrictions and conditions as are prescribed by rules made by the Board of Education, and may be rescinded by the authority of any area in which it takes effect or is about to take effect if the restrictions and conditions of the licence are not observed, and, subject as aforesaid, may be varied or added to by that authority at the request of the holder of the licence:

(v) The holder of a licence shall at least seven days before a child takes part in any entertainment or series of entertainments furnish the local education authority of the area in which the entertainment is to take place with particulars of the licence and such other information as the Board of Education may by rules prescribe, and if he fails to furnish such particulars and information as aforesaid he shall be liable on summary conviction to a fine not exceeding five pounds:

(vi) Subsections (3) and (4) of section three shall cease to apply with respect to licences to take part in an entertainment or series of entertainments:

(vii) If the applicant for a licence or a person to whom a licence has been granted feels aggrieved by any decision of a local education authority, he may appeal to the Board of Education, who may thereupon exercise any of the powers conferred on a local education authority by this section:

(viii) The provisions of this subsection shall not apply to any licence in force on the appointed day:

(ix) References to the Employment of Children Act, 1903, shall be construed as references to that Act as amended by this Act.

Prohibition against employment of children in factories, workshops, mines, and quarries. 1 & 2 Geo. 5. c. 50. 35 & 36 Vict. c. 77. 38 & 39 Vict. c. 39.

14. No child within the meaning of this Act shall be employed—

(*a*) in any factory or workshop to which the Factory and Workshop Acts, 1901 to 1911, apply; or

(*b*) in any mine to which the Coal Mines Act, 1911, applies; or

(*c*) in any mine or quarry to which the Metalliferous Mines Acts, 1872 and 1875, apply;

unless lawfully so employed on the appointed day; and those Acts respectively shall have effect as respects England and Wales as if this provision, so far as it relates to the subject-matter thereof, was incorporated therewith.

Further restrictions on employment of children.

15.—(1) The local education authority, if they are satisfied by a report of the school medical officer or otherwise that any child is being employed in such a manner as to be prejudicial to his health or physical development, or to render him unfit to obtain the proper benefit from his education, may either pro-

hibit, or attach such conditions as they think fit to, his employment in that or any other manner, notwithstanding that the employment may be authorised under the other provisions of this Act or any other enactment.

(2) It shall be the duty of the employer and the parent of any child who is in employment, if required by the local education authority, to furnish to the authority such information as to his employment as the authority may require, and, if the parent or employer fails to comply with any requirement of the local education authority or wilfully gives false information as to the employment, he shall be liable on summary conviction to a fine not exceeding forty shillings.

Penalties on illegal employment of children and young persons.

16. If any person—

(*a*) employs a child in such a manner as to prevent the child from attending school according to the Education Acts and the byelaws in force in the district in which the child resides; or

(*b*) having received notice of any prohibition or restriction as to the employment of a child issued by a local education authority under this Act, employs a child in such a manner as to contravene the prohibition or restriction; or

(*c*) employs a young person in such a manner as to prevent the young person attending a continuation school which he is required to attend under this Act; or

(*d*) employs a young person at any time when, in pursuance of any requirement under this Act issued by a local education authority, the employment of that young person must be suspended;

he shall be deemed to have employed the child or young person in contravention of the Employment of Children Act, 1903, and subsections (1) and (2) of section five and section six and section eight of that Act shall apply accordingly as if they were herein re-enacted and in terms made applicable to children and young persons within the meaning of this Act as well as to children within the meaning of that Act.

EXTENSION OF POWERS AND DUTIES.

Power to promote social and physical training.

17. For the purpose of supplementing and reinforcing the instruction and social and physical training provided by the public system of education, and without prejudice to any other powers, a local education authority for the purposes of Part III. of the Education Act, 1902, as respects children attending public elementary schools, and a local education authority for the purposes of Part II. of that Act as respects other children and young persons and persons over the age of eighteen attending educational institutions, may, with the approval of the Board

of Education, make arrangements to supply or maintain or aid the supply or maintenance of—

(*a*) holiday or school camps, especially for young persons attending continuation schools;

(*b*) centres and equipment for physical training, playing fields (other than the ordinary playgrounds of public elementary schools not provided by the local education authority), school baths, school swimming baths;

(*c*) other facilities for social and physical training in the day or evening.

Medical inspection of schools and educational institutions.

18.—(1) The local education authority for the purposes of Part II. of the Education Act, 1902, shall have the same duties and powers with reference to making provision for the medical inspection and treatment of children and young persons attending—

(i) secondary schools provided by them;

(ii) any school to the governing body of which, in pursuance of any scheme made under the Welsh Intermediate Education Act, 1889, any payments are made out of any general fund administered by a local education authority as a governing body under that Act, and any school of which a local education authority are the governing body under that Act; 52 & 53 Vict. c. 40.

(iii) continuation schools under their direction and control; and

(iv) such other schools or educational institutions (not being elementary schools) provided by them as the Board direct;

as a local education authority for the purposes of Part III. of the Education Act, 1902, have under paragraph (*b*) of subsection (1) of section thirteen of the Education (Administrative Provisions) Act, 1907, with reference to children attending public elementary schools, and may exercise the like powers as respects children and young persons attending any school or educational institution, whether aided by them or not, if so requested by or on behalf of the persons having the management thereof.

(2) The Local Education Authorities (Medical Treatment) Act, 1909, shall apply where any medical treatment is given in pursuance of this section as it applies to treatment given in pursuance of section thirteen of the Education (Administrative Provisions) Act, 1907. 9 Edw. 7. c. 13.

Nursery schools.

19.—(1) The powers of local education authorities for the purposes of Part III. of the Education Act, 1902, shall include power to make arrangements for—

(*a*) supplying or aiding the supply of nursery schools (which expression shall include nursery classes) for children over two and under five years of age, or such later age as may be approved by the Board of Education, whose attendance at such a school is

necessary or desirable for their healthy physical and mental development; and

(*b*) attending to the health, nourishment, and physical welfare of children attending nursery schools.

(2) Notwithstanding the provisions of any Act of Parliament the Board of Education may, out of moneys provided by Parliament, pay grants in aid of nursery schools, provided that such grants shall not be paid in respect of any such school unless it is open to inspection by the local education authority, and unless that authority are enabled to appoint representatives on the body of managers to the extent of at least one-third of the total number of managers, and before recognising any nursery school the Board shall consult the local education authority.

Education of physically defective and epileptic children. 4 & 5 Geo. 5. c. 45.

20. A local education authority shall make arrangements under the Elementary Education (Defective and Epileptic Children) Acts, 1899 to 1914, for ascertaining what children in their area are physically defective or epileptic within the meaning of those Acts, and the provisions of the Elementary Education (Defective and Epileptic Children) Act, 1914, relating to mentally defective children, shall be extended so as to apply to physically defective and epileptic children, and accordingly that Act shall have effect as if references therein to mentally defective children included references to physically defective and epileptic children.

Powers for the education of children in exceptional circumstances.

21. Where a local education authority for the purposes of Part III. of the Education Act, 1902, are satisfied in the case of any children that, owing to the remoteness of their homes or the conditions under which the children are living, or other exceptional circumstances affecting the children, those children are not in a position to receive the full benefit of education by means of the ordinary provision made for the purpose by the authority, the authority may, with the approval of the Board of Education, make such arrangements, either of a permanent or temporary character, and including the provision of board and lodging, as they think best suited for the purpose of enabling those children to receive the benefit of efficient elementary education, and may for that purpose enter into such agreement with the parent of any such child as they think proper:

Provided that where a child is boarded out in pursuance of this section the local education authority shall, if possible, and, if the parent so requests, arrange for the boarding out being with a person belonging to the religious persuasion of the child's parents.

Amendment of Education (Choice of Employment) Act, 1910. 10 Edw. 7. and 1 Geo. 5. c. 37.

22. Section one of the Education (Choice of Employment) Act, 1910, which confers on certain local education authorities the power of assisting boys and girls with respect to the choice of employment, shall have effect as if "eighteen years of age" were therein substituted for "seventeen years of age."

23. With a view to promoting the efficiency of teaching and advanced study, a local education authority for the purposes of Part II. of the Education Act, 1902, may aid teachers and students to carry on any investigation for the advancement of learning or research in or in connection with an educational institution, and with that object may aid educational institutions. Power to aid research.

24. It is hereby declared that the powers as to the provision of scholarships conferred by subsection (2) of section twenty-three of the Education Act, 1902, and by section eleven of the Education (Administrative Provisions) Act, 1907, include a power to provide allowances for maintenance. Provision of maintenance allowances.

25. A local education authority shall not, in exercise of the powers conferred upon them by paragraph (*b*) of subsection (1) of section thirteen of the Education (Administrative Provisions) Act, 1907, or by this Act, establish a general domiciliary service of treatment by medical practitioners for children or young persons, and in making arrangements for the treatment of children and young persons a local education authority shall consider how far they can avail themselves of the services of private medical practitioners. Provisions as to medical treatment.

Abolition of Fees in Public Elementary Schools.

26.—(1) No fees shall be charged or other charges of any kind made in any public elementary school, except as provided by the Education (Provision of Meals) Act, 1906, and the Local Education Authorities (Medical Treatment) Act, 1909. Abolition of fees in public elementary schools. 6 Edw. 7. c. 57. 9 Edw. 7. c. 13.

(2) During a period of five years from the appointed day the Board of Education shall in each year, out of moneys provided by Parliament, pay to the managers of a school maintained but not provided by a local education authority in which fees were charged immediately before the appointed day, the average yearly sum paid to the managers under section fourteen of the Education Act, 1902, during the five years immediately preceding the appointed day.

(3) Nothing in this Act shall affect the provisions of section nine of the Elementary Education (Blind and Deaf Children) Act, 1893, or of section eight of the Elementary Education (Defective and Epileptic Children) Act, 1899. 62 & 63 Vict. c. 32.

Administrative Provisions.

27. If the governing body of any school or educational institution not liable to inspection by any Government department, or, if there is no governing body, the headmaster, requests the Board of Education to inspect the school or institution and to report thereon, the Board of Education may do so, if they think fit, free of cost; but this section shall be without prejudice to the provisions relating to the Central Welsh Board Voluntary inspection of schools.

62 & 63 Vict. c. 33.

contained in subsection (1) of section three of the Board of Education Act, 1899.

Collection of information respecting schools.

28.—(1) In order that full information may be available as to the provision for education and the use made of such provision in England and Wales,—

(*a*) It shall be the duty of the responsible person as hereinafter defined, in respect of every school or educational institution not in receipt of grants from the Board of Education, to furnish to the Board of Education in a form prescribed by the Board—

(i) in the case of a school or educational institution existing at the appointed day, within three months of that day;

(ii) in the case of a school or educational institution opened after the appointed day, within three months of the opening thereof;

the name and address of the school or institution and a short description of the school or institution:

(*b*) It shall be the duty of every such responsible person when required by the Board of Education to furnish to the Board such further particulars with respect to the school or institution as may be prescribed by regulations made by the Board:

Provided that the Board may exempt from both or either of the above obligations any schools or educational institutions with respect to which the necessary information is already in the possession of the Board or is otherwise available.

(2) If the responsible person fails to furnish any information required by this section, he shall be liable on summary conviction to a penalty not exceeding ten pounds, and to a penalty not exceeding five pounds for every day on which the failure continues after conviction therefor.

(3) For the purposes of this section "the responsible person" means the secretary or person performing the duty of secretary to the governing body of the school or institution, or, if there is no governing body, the headmaster or person responsible for the management of the school or institution.

(4) Any regulations made by the Board of Education under this section with respect to the particulars to be furnished shall be laid before Parliament as soon as may be after they are made.

Provisions with respect to appointment of certain classes of teachers.

29.—(1) Notwithstanding anything in the Education Act, 1902, the appointment of all teachers of secular subjects not attached to the staff of any particular public elementary school and teachers appointed for the purpose of giving practical instruction, pupil teachers, and student teachers, shall be made by the local education authority, and it is hereby declared that the local education authority have power to direct the managers of any public elementary schools not provided by them to make

arrangements for the admission of any such teachers to the schools.

(2) The provisions of subsection (3) of section seven of the Education Act, 1902, shall apply to any question which arises under this section between the local education authority and the managers of a school.

Provisions as to closing of schools.

30.—(1) The managers of a public elementary school not provided by the local education authority, if they wish to close the school, shall give eighteen months' notice to the local education authority of their intention to close the school, and a notice under this provision shall not be withdrawn except with the consent of the local education authority.

(2) If the managers of a school who have given such a notice are unable or unwilling to carry on the school up to the expiration of the period specified in the notice, the school house shall be put at the disposal of the local education authority, if the authority so desire, for the whole or any part of the period, free of charge, for the purposes of a school provided by them, but subject to an obligation on the part of the authority to keep the school house in repair and to pay any outgoings in respect thereof, and to allow the use of the school house and the school furniture by the persons who were the managers of the school to the like extent and subject to the like conditions as if the school had continued to be carried on by those managers.

The use by the authority of the school house during such period for the purposes of a school provided by them shall not be deemed, for the purposes of section eight of the Education Act, 1902, to constitute the provision of a new school.

Grouping of non-provided schools of the same denominational character.

31. Where there are two or more public elementary schools not provided by the local education authority of the same denominational character in the same locality, the local education authority, if they consider that it is expedient for the purpose of educational efficiency and economy, may, with the approval of the Board of Education, give directions for the distribution of the children in those schools according to age, sex, or attainments, and otherwise with respect to the organisation of the schools; and for the grouping of the schools under one body of managers constituted in the manner provided by subsection (2) of section twelve of the Education Act, 1902:

Provided that, if the constitution of the body of managers falls to be determined by the Board of Education under that section, the Board shall observe the principles and proportions prescribed by sections six and eleven of that Act; and that, if the managers of a school affected by any directions given under this section request a public inquiry, the Board shall hold a public inquiry before approving those directions.

Provisions relating to central schools and classes. 3 Edw. 7. c. 24.

32.—(1) Notwithstanding the provisions of section six of the Education Act, 1902, or, in the case of London, subsection (1) of section two of the Education (London) Act, 1903,

as to the appointment of managers, any public elementary school which in the opinion of the Board is organised for the sole purpose of giving advanced instruction to older children may be managed in such manner as may be approved by the local education authority, and, in the case of a school not provided by that authority, also by the managers of the school.

(2) Notwithstanding anything contained in sections six and eight of the Education Act, 1902, or in section two of the Education (London) Act, 1903, the provision of premises for classes in practical or advanced instruction for children attending from more than one public elementary school shall not be deemed to be the provision of a new public elementary school, and any class conducted in such premises may be managed in such manner as may be approved by the local education authority.

Saving for certain statutory provisions.

33. Except as expressly provided by this Act, nothing in this Act shall affect the provisions of the Education Acts relating to public elementary schools not provided by the local education authority or the provisions of Part II. of the Education Act, 1902.

Acquisition of land by local education authority.

34.—(1) A local education authority may be authorised to purchase land compulsorily for the purpose of any of their powers or duties under the Education Acts, by means of an order submitted to the Board of Education and confirmed by the Board in accordance with the provisions contained in paragraphs (1) to (13) of the First Schedule to the Housing, Town Planning, &c. Act, 1909, and those provisions shall have effect for the purpose, with the substitution of the Board of Education for the Local Government Board, of the local education authority for the local authority, and of references to the Education Acts for references to "this Act":

9 Edw. 7. c 44.

Provided that—

(*a*) the Board of Education shall not confirm any such order even when unopposed if they are of opinion that the land is unsuited for the purpose for which it is proposed to be acquired;

(*b*) an order for the compulsory purchase of land in the administrative county of London shall be subject to the provisions of subsection (2) of section two of the Education (London) Act, 1903;

(*c*) an order for the compulsory purchase of land which by section forty-five of the Housing, Town Planning, &c., Act, 1909, is exempt from compulsory acquisition for the purposes of Part III. of the Housing of the Working Classes Act, 1890, shall be provisional only and shall not have effect unless and until it is confirmed by Parliament.

53 & 54 Vict. c. 70.

(2) The powers given by this section in relation to the compulsory purchase of land by the local education authority

shall be in substitution for any other powers existing for that purpose, but without prejudice to any powers conferred by any Provisional Order confirmed by Parliament before the appointed day.

Power to provide elementary schools outside area.

35. A local education authority may, with the consent of the Board of Education, who shall consult the authority of the area in which the proposed site is situated, provide a public elementary school, in cases where it appears convenient to do so, on a site outside their area for the use of children within their area, and for the purposes of the Education Acts a school so provided shall be deemed to be situated within the area of the authority.

Amendments with respect to the allocation of expenses to particular areas.

36.—(1) It shall not be obligatory on a county council to charge on or raise within particular areas any portion of such expenses as are mentioned in paragraph (*c*) or paragraph (*d*) of subsection (1) of section eighteen of the Education Act, 1902, and accordingly each of those paragraphs shall have effect as if for the word "shall" there was substituted the word "may" and as if the words "less than one half or" were omitted therefrom; and, where before the passing of this Act any portion of such expenses has been charged on or allocated to any area, the county council may cancel or vary the charge or allocation.

(2) Before charging any expenses under section eighteen (1) (*a*) of the Education Act, 1902, on any area situate within a borough or urban district the council of which is an authority for the purposes of Part III. of the Education Act, 1902, a county council shall consult the council of the borough or urban district concerned.

Provisions as to expenses of Provisional Orders, &c.

37. Any expenses incurred by a council in connection with any Provisional Order for the purposes of the Education Acts, or any Order under this Act for the purpose of the acquisition of land, shall be defrayed as expenses of the council under the Education Act, 1902, and the council shall have the same power of borrowing for the purpose of those expenses as they have under section nineteen of the Education Act, 1902, for the purpose of the expenses therein mentioned.

Expenses of education meetings, conferences, &c.

38. Any council having powers under the Education Acts may, subject to regulations made by the Board of Education, defray as part of their expenses under those Acts any reasonable expenses incurred by them in paying subscriptions towards the cost of, or otherwise in connection with, meetings or conferences held for the purpose of discussing the promotion and organisation of education or educational administration, and the attendance of persons nominated by the council at any such meeting or conference: Provided that—

(*a*) the expenses of more than three persons in connection with any meeting or conference shall not be paid

except with the previous sanction of the Board of Education;

(*b*) payments for travelling expenses and subsistence shall be in accordance with the scale adopted by the council;

(*c*) expenses shall not be paid in respect of any meeting or conference outside the United Kingdom unless the Board of Education have sanctioned the attendance of persons nominated by the council at the meeting or the conference;

(*d*) no expenses for any purpose shall be paid under this section without the approval of the Board of Education, unless expenditure for the purpose has been specially authorised or ratified by resolution of the council, after special notice has been given to members of the council of the proposal to authorise or ratify the expenditure, or, where a council has delegated its powers under this section to the education committee, by resolution of that committee after like notice has been given to the members thereof.

Power to pay expenses of prosecutions for cruelty.

39. The powers of a local education authority for the purposes of Part III. of the Education Act, 1902, shall include a power to prosecute any person under section twelve of the Children Act, 1908, where the person against whom the offence was committed was a child within the meaning of this Act, and to pay any expenses incidental to the prosecution.

Public inquiries by Board of Education.

40.—(1) The Board of Education may hold a public inquiry for the purpose of the exercise of any of their powers or the performance of any of their duties under the Education Acts.

(2) The following provisions shall (except as otherwise provided by the Education Acts) apply to any public inquiry held by the Board of Education:—

(*a*) The Board shall appoint a person or persons to hold the inquiry:

(*b*) The person or persons so appointed shall hold a sitting or sittings in some convenient place in the neighbourhood to which the subject of the inquiry relates, and thereat shall hear, receive, and examine any evidence and information offered, and hear and inquire into the objections or representations made respecting the subject matter of the inquiry, with power from time to time to adjourn any sitting:

(*c*) Notice shall be published in such manner as the Board direct of every such sitting, except an adjourned sitting, seven days at least before the holding thereof:

(*d*) The person or persons so appointed shall make a report in writing to the Board setting forth the result of the inquiry and the objections and representations, if any,

made thereat, and any opinion or recommendations submitted by him or them to the Board:

(*e*) The Board shall furnish a copy of the report to any local education authority concerned with the subject matter of the inquiry, and, on payment of such fee as may be fixed by the Board, to any person interested:

(*f*) The Board may, where it appears to them reasonable that such an order should be made, order the payment of the whole or any part of the costs of the inquiry either by any local education authority to whose administration the inquiry appears to the Board to be incidental, or by the applicant for the inquiry, and may require the applicant for an inquiry to give security for the costs thereof:

(*g*) Any order so made shall certify the amount to be paid by the local education authority or the applicant, and any amount so certified shall, without prejudice to the recovery thereof as a debt due to the Crown, be recoverable by the Board summarily as a civil debt from the authority or the applicant as the case may be.

Inspection of minutes

41. The minutes of the proceedings of a local education authority and, where a local education authority delegate to their education committee any powers and the Acts and proceedings of the education committee as respects the exercise of those powers are not required to be submitted to the council for their approval, the minutes of the proceedings of the education committee relating to the exercise of those powers, shall be open to the inspection of any ratepayer at any reasonable time during the ordinary hours of business on payment of a fee of one shilling, and any ratepayer may make a copy thereof or take an extract therefrom.

Payments to the Central Welsh Board.

42.—(1) For the yearly sum payable to the Central Welsh Board under the scheme regulating the intermediate and technical education fund of any county, as defined by the Welsh Intermediate Education Act, 1889, there shall be substituted—

(*a*) a yearly sum equal to a percentage not exceeding twenty-two and a half per cent. fixed from time to time at a uniform rate for every county by the Central Welsh Board of the sum produced by a rate of one halfpenny in the pound for the preceding year, calculated in the manner provided by subsection (3) of section eight of the Welsh Intermediate Education Act, 1889; and

(*b*) a yearly sum equal to five per cent. of the net income for the preceding year of any endowment comprised in the intermediate and technical education fund of the county, or, in the alternative, for each year during such period as may be agreed with the Central Welsh Board, such yearly sum as that Board may agree to accept in lieu thereof.

(2) For the purpose of ascertaining the said net income there shall be deducted from the gross income all proper expenses and outgoings in respect of administration and management of the endowment (including charges for interest on and repayment of loans and replacement of capital), and any sums required by the scheme to be treated as capital, and the term "endowment" shall include augmentations acquired by the investment of surplus income whether derived from endowment or county rate, or from any other source, but not property occupied for the purposes of the scheme.

(3) The power of charging capitation fees for scholars offered for examination conferred on the Central Welsh Board by the scheme of the thirteenth day of May, eighteen hundred and ninety-six, regulating the Central Welsh Intermediate Education Fund shall cease.

(4) The provisions of this section shall have effect and be construed as part of the schemes regulating the Central Welsh Intermediate Education Fund and the intermediate and technical education funds of counties in Wales and Monmouthshire, and may be repealed or altered by future schemes accordingly.

Evidence of certificates, &c., issued by local education authorities.

43. All orders, certificates, notices, requirements, and documents of a local education authority under the Education Acts, if purporting to be signed by the clerk of the authority or of the education committee, or by the director of, or secretary for, education, shall until the contrary is proved be deemed to be made by the authority and to have been so signed, and may be proved by the production of a copy thereof purporting to have been so signed.

EDUCATION GRANTS.

Education grants.

44.—(1) The Board of Education shall, subject to the provisions of this Act, by regulations provide for the payment to local education authorities out of moneys provided by Parliament of annual substantive grants in aid of education of such amount and subject to such conditions and limitations as may be prescribed in the regulations, and nothing in any Act of Parliament shall prevent the Board of Education from paying grants to an authority in respect of any expenditure which the authority may lawfully incur.

(2) Subject to the regulations made under the next succeeding subsection, the total sums paid to a local education authority out of moneys provided by Parliament and the local taxation account in aid of elementary education or education other than elementary, as the case may be, shall not be less than one half of the net expenditure of the authority recognised by the Board of Education as expenditure in aid of which parliamentary grants should be made to the authority, and, if the total sums payable out of those moneys to an authority in any year fall short of one half of that expenditure, there shall be

paid by the Board of Education to that authority, out of moneys provided by Parliament, a deficiency grant equal to the amount of the deficiency, provided that a deficiency grant shall not be so paid as to make good to the authority any deductions made from a substantive grant.

(3) The Board of Education may make regulations for the purpose of determining how the amount of any deficiency grant payable under this section shall be ascertained and paid, and those regulations shall, if the Treasury so direct, provide for the exclusion in the ascertainment of that amount of all or any sums paid by any Government department other than the Board of Education and of all or any expenditure which in the opinion of the Board of Education is attributable to a service in respect of which payments are made by a Government department other than the Board of Education.

(4) The fee grant under the Elementary Education Act, 1891, as amended by the Elementary Education (Fee Grant) Act, 1916, the aid grant under section ten of the Education Act, 1902, and the small population grant under section nineteen of the Elementary Education Act, 1876, as amended by the Education Code (1890) Act, 1890, and the Education (Small Population Grants) Act, 1915, shall cease on the appointed day. 54 & 55 Vict. c. 56. 6 & 7 Geo. 5. c. 35. 39 & 40 Vict. c. 79. 53 & 54 Vict. c. 22. 5 & 6 Geo. 5. c. 95.

(5) If, by reason of the failure of an authority to perform its duties under the Education Acts or to comply with the conditions on which grants are made, the deficiency grant is reduced or a deduction is made from any substantive grant exceeding five hundred pounds or the amount which would be produced by a rate of a halfpenny in the pound whichever is the less, the Board of Education shall cause to be laid before Parliament a report stating the amount of and the reasons for the reduction or deduction.

(6) Any regulations made by the Board of Education for the payment of grants shall be laid before Parliament as soon as may be after they are made.

Educational Trusts.

45.—(1) His Majesty may by Order in Council constitute and incorporate with power to hold land without licence in mortmain one or more official trustees of educational trust property, and may apply to the trustee or trustees so constituted the provisions of the Charitable Trusts Acts, 1853 to 1914, relating to the official trustee of charity lands and the official trustees of charitable funds so far as they relate to endowments which are held for or ought to be applied to educational purposes. Power to constitute official trustees of educational trust property.

(2) On the constitution of an official trustee or official trustees of educational trust property,—

(*a*) all land or estates or interests in land then vested in the official trustee of charity lands which are held by him as endowments for solely educational purposes, and

(*b*) all securities then vested in the official trustees of charitable funds which those trustees certify to be held by them as endowments for solely educational purposes,

shall by virtue of this Act vest in the official trustee or trustees of educational trust property upon the trusts and for the purposes for which they were held by the official trustee of charity lands and the official trustees of charitable funds, and, on such a certificate by the official trustees of charitable funds as aforesaid being sent to the person having charge of the books or registers in which any such securities are inscribed or registered, that person shall make such entries in the books or registers as may be necessary to give effect to this section.

(3) If any question arises as to whether an endowment or any part of an endowment is held for or ought to be applied to solely educational purposes, the question shall be determined by the Charity Commissioners.

Exemption of assurance of property for educational purposes from certain restrictions under the Mortmain Acts. 51 & 52 Vict. c. 42. 54 & 55 Vict. c. 73. 55 & 56 Vict. c. 11. 55 & 56 Vict. c. 29.

46.—(1) Any assurance, as defined by section ten of the Mortmain and Charitable Uses Act, 1888, of land or personal estate to be laid out in the purchase of land for educational purposes, whether made before or after the passing of this Act, shall be exempt from any restrictions of the law relating to Mortmain and Charitable Uses, and the Mortmain and Charitable Uses Acts, 1888 and 1891, and the Mortmain and Charitable Uses Act Amendment Act, 1892, shall not apply with respect to any such assurance.

(2) Subsection (1) of section ten of the Technical and Industrial Institutions Act, 1892, so far as it relates to the enrolment in the books of the Charity Commissioners of every conveyance or assurance of land for the purposes of institutions established under that Act, is hereby repealed.

(3) Every assurance of land or personal estate to be laid out in the purchase of land for educational purposes, including every assurance of land to any local authority for any educational purpose or purposes for which such authority is empowered by any Act of Parliament to acquire land, shall be sent to the offices of the Board of Education in London for the purpose of being recorded in the books of the Board as soon as may be after the execution of the deed or other instrument of assurance, or in the case of a will after the death of the testator.

Appointment of new trustees under scheme.

47. Where, under any scheme made before the passing of this Act relating to an educational charity, the approval of the Board of Education is required to the exercise by the trustees under the scheme of a power of appointing new trustees, the scheme shall, except in such cases as the Board may otherwise direct, have effect as if no such approval was required thereunder, and the Board may by order make such modifications of any such scheme as may be necessary to give effect to this provision.

GENERAL.

48.—(1) In this Act, unless the context otherwise requires,— Definitions.

The expression "child" means any child up to the age when his parents cease to be under an obligation to cause him to receive efficient elementary instruction or to attend school under the enactments relating to elementary education and the byelaws made thereunder;

The expression "young person" means a person under eighteen years of age who is no longer a child;

The expression "parent" in relation to a young person includes guardian and every person who is liable to maintain or has the actual custody of the young person;

The expression "practical instruction" means instruction in cookery, laundrywork, housewifery, dairywork, handicrafts, and gardening, and such other subjects as the Board declare to be subjects of practical instruction;

The expression "school term" means the term as fixed by the local education authority;

The expression "sea service" has the same meaning as in the Merchant Shipping Acts, 1894 to 1916, and includes sea-fishing service;

Other expressions have the same meaning as in the Education Acts.

(2) In the Education Acts the expressions "employ" and "employment" used in reference to a child or young person include employment in any labour exercised by way of trade or for the purposes of gain, whether the gain be to the child or young person or to any other person.

49. Section one hundred and twenty of the Local Government Act, 1888, which relates to compensation to existing officers, shall apply to officers serving under local education authorities at the passing of this Act who, by virtue of this Act or anything done in pursuance or in consequence of this Act, suffer direct pecuniary loss by abolition of office or by diminution or loss of fees or salary, subject as follows:— Compensation to existing officers. 51 & 52 Vict. c. 41.

(*a*) Teachers in public elementary schools maintained by a local education authority shall be deemed to be officers serving under that authority;

(*b*) References to a county council shall include references to a borough or urban district council;

(*c*) The reference to "the passing of this Act" shall be construed as a reference to the date when the loss arose;

(*d*) The reference to the Acts and rules relating to His Majesty's civil service shall be construed as a reference to the Acts and rules which were in operation at the date of the passing of the Local Government Act, 1888; and

(*e*) Any expenses shall be paid by the council under whom the officer was serving at the date when the loss arose out of the fund or rate out of which the expenses of the council under the Education Acts are paid, and, if any compensation is payable otherwise than by way of an annual sum, the payment of that compensation shall be a purpose for which a council may borrow for the purposes of those Acts.

Extension of certain provisions of the Education Acts.

50. The provisions of the Education Acts mentioned in the first column of the First Schedule to this Act shall apply with respect to young persons, continuation schools, and the Education Acts and instruments made thereunder in like manner as they apply with respect to children, elementary schools, and the enactments mentioned in those provisions and instruments made under those enactments, and accordingly those provisions shall have effect as set out and modified in the second column of that schedule.

Repeals.

51. The enactments mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that schedule.

Short title, construction, extent, and commencement.

52.—(1) This Act may be cited as the Education Act, 1918, and shall be read as one with the Education Acts, 1870 to 1916, and those Acts and this Act may be cited together as the Education Acts, 1870 to 1918, and are in this Act referred to as "the Education Acts."

(2) This Act shall not extend to Scotland or Ireland.

(3) This Act shall come into operation on the appointed day, and the appointed day shall be such day as the Board of Education may appoint, and different days may be appointed for different purposes and for different provisions of this Act, for different areas or parts of areas, and for different persons or classes of persons:

Provided that the appointed day for the purposes of subsections (1) and (2) of section eight shall not be earlier than the termination of the present war, and for the purposes of paragraph (iii) of subsection (2) of section thirteen shall not be earlier than three years after the passing of this Act, and that for a period of seven years from the appointed day the duty of the council of a county (other than the London County Council) shall not include a duty to establish certified schools for boarding and lodging physically defective and epileptic children.

SCHEDULES.

FIRST SCHEDULE.

Section 50

Extension of Enactments.

Enactment extended.	Enactment as extended.
Elementary Education Act, 1870.	
s. 36	Every local education authority may, if they think fit, appoint an officer or officers to enforce the Education Acts and any byelaws, orders, or other instruments made thereunder with reference to the attendance of children or young persons at school.
s. 81	Certificates, notices, requisitions, orders, precepts, and all documents required by the Education Acts or any regulations or byelaws made thereunder to be served or sent may, unless otherwise expressly provided, be served and sent by post, and, till the contrary is proved, shall be deemed to have been served and received respectively at the time when the letter containing the same would be delivered in the ordinary course of post; and in proving such service or sending it shall be sufficient to prove that the letter containing the certificate, notice, requisition, order, precept, or document was prepaid, and properly addressed, and put into the post.
s. 84	After the expiration of three months from the date of any order or requisition of the Board of Education under the Education Acts such order or requisition shall be presumed to have been duly made, and to be within the powers of the Education Acts, and no objection to the legality thereof shall be entertained in any legal proceeding whatever.
Elementary Education Act, 1873.	
s. 24	With respect to proceedings before a court of summary jurisdiction for offences and penalties under the Education Acts or any byelaws made thereunder the following provisions shall have effect:— * * * * * (4) Any justice may require by summons, any parent or employer of a child or young person, required by the Education Acts or by

Enactment extended.	Enactment as extended.
Elementary Education Act, 1873.	any byelaws, orders, or other instruments made thereunder to attend school, to produce the child or young person before a court of summary jurisdiction, and any person failing, without reasonable excuse to the satisfaction of the court, to comply with such summons shall be liable to a penalty not exceeding twenty shillings. (5) A certificate purporting to be under the hand of the principal teacher of a public elementary or continuation school, stating that a child or young person is or is not attending such school, or stating the particulars of the attendance of a child or young person at such school, shall be evidence of the facts stated in such certificate. (6) Where a child or young person is apparently of the age alleged for the purposes of the proceedings, it shall lie on the defendant to prove that the child or young person is not of such age. * * * * (8) Where a local education authority are by reason of the default of the managers or proprietor of an elementary or continuation school, unable to, ascertain whether a child or young person who is resident within the district of such local education authority and attends such school attends school in conformity with the Education Acts or any byelaws, orders, or other instruments made thereunder, it shall lie on the defendant to show that the child or young person has attended school in conformity with the said Acts, byelaws, orders, or other instruments.
Elementary Education Act, 1876. s. 38	No legal proceedings for non-attendance or irregular attendance at school shall be commenced in a court of summary jurisdiction by any person appointed to carry out the Education Acts or any byelaws made thereunder, except by the direction of not less than two members of the education committee of a local education authority, or of any sub-committee appointed by that committee for school attendance purposes.

SECOND SCHEDULE.

Section 51.

Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
33 & 34 Vict. c. 75.	The Elementary Education Act, 1870.	Section seventeen. In section twenty from the beginning of subsection (2) to the end of subsection (8). Section fifty-two. Sections sixty-seven to seventy-two. Section seventy-three. In section seventy-four the words "(3) Providing for "the remission or payment "of the whole or any part "of the fees of any child "where the parent satisfies the school board that "he is unable from poverty to pay the same"; and the words from "Provided that any byelaw" down to the words "specified in such byelaw." Section ninety-four. Section ninety-seven from "Provided that no such "minute" to the end of the section.
35 & 36 Vict. c. 27.	The Elementary Education Act Amendment Act, 1872.	The whole Act.
36 & 37 Vict. c. 86.	The Elementary Education Act, 1873.	Section fifteen. Section nineteen. Subsections (3) and (7) of section twenty-four, and in subsection (5) the words "or stating that a child "has been certified by "one of Her Majesty's "Inspectors to have "reached a particular "standard of education."
39 & 40 Vict. c. 79.	The Elementary Education Act, 1876.	Section five. Section six. Section seven from "Provided that" to the words "by information and "otherwise." Section nine. Section ten.

Session and Chapter.	Short Title.	Extent of Repeal.
39 & 40 Vict. c. 79—*cont.*	The Elementary Education Act, 1876—*cont.*	In section eleven the words "who is under this Act "prohibited from being "taken into full time em- "ployment." Section nineteen. In section twenty-four from the beginning of the section down to "the parent of such child"; and the words "and the persons "by whom and the form "in which certificates of "the said proficiency and "due attendance are to be "granted, and with re- "spect to other matters "relating thereto"; and the words "and other "records of such profi- "ciency and attendance." Section twenty-eight. Section twenty-nine. Section thirty-five. In section thirty-seven the words from "And every "person who shall frau- "dulently" down to "not "exceeding fourteen "days." Section thirty-nine. Section forty. Section forty-five. Section forty-six. Section forty-seven. Section fifty. The First Schedule.
43 & 44 Vict. c. 23.	The Elementary Education Act, 1880	Section four. Section five.
53 & 54 Vict. c. 22.	The Education Code (1890) Act, 1890.	The whole Act.
54 & 55 Vict. c. 56.	The Elementary Education Act, 1891.	The whole Act.
55 & 56 Vict. c. 29.	The Technical and Industrial Institutions Act, 1892.	In section ten the words "but every such convey- "ance or assurance shall "be enrolled as soon as "may be in the books "of the Charity Commis- "sioners."
56 & 57 Vict. c. 51.	The Elementary Education (School Attendance) Act, 1893.	The whole Act.
60 & 61 Vict. c. 32.	The School Board Conference Act, 1897.	The whole Act

Session and Chapter.	Short Title.	Extent of Repeal.
62 & 63 Vict. c. 13.	The Elementary Education (School Attendance) Act (1893) Amendment Act, 1899.	The whole Act.
63 & 64 Vict c. 53.	The Elementary Education Act, 1900.	Section one. In section six the words "and in section four of the Elementary Education Act, 1880." Section seven.
1 Edw. 7. c. 11	The Education Act, 1901 -	The whole Act.
1 Edw. 7. c. 22	The Factory and Workshop Act, 1901.	Sections sixty - eight to seventy - two except as respects children lawfully employed in factories and workshops at the commencement of this Act and except as respects Scotland and Ireland.
2 Edw. 7. c. 19	The Education Act (1901) (Renewal) Act, 1902.	The whole Act.
2 Edw. 7. c 42	The Education Act, 1902 -	In subsection (1) of section two from "Provided that the amount" to the end of the subsection. Subsection (5) of section seven from "and in any case" to the end of the subsection. Section ten. Section fourteen. Subsection (7) of section seventeen. Subsection (1) of section twenty-one. In subsection (2) thereof the words "or provisional order," in subsection (3) thereof the words "or any provisional order made for the purposes of such a scheme." Subsections (5) and (10) of section twenty-three. In the Third Schedule, paragraph (1), from "except as respects" to the end of the paragraph, and paragraph (5).
3 Edw. 7. c. 10	The Education (Provision of Working Balances) Act, 1903.	The whole Act.
3 Edw. 7. c. 24	The Education (London) Act, 1903.	In the First Schedule, paragraphs (2) and (7).

Session and Chapter.	Short Title.	Extent of Repeal.
7 Edw. 7. c. 43	The Education (Administrative Provisions) Act, 1907.	Section four, without prejudice to the legality of anything retrospectively legalised thereby. In subsection (1) of section fourteen the words "or a ground of exemption for the purposes of section nine of the latter Act."
9 Edw. 7. c. 29	The Education (Administrative Provisions) Act, 1909.	Section three, without prejudice to the legality of anything retrospectively legalised thereby.
5 & 6 Geo. 5. c. 95.	The Education (Small Population Grants) Act, 1915.	The whole Act.
6 & 7 Geo. 5. c. 35.	The Elementary Education (Fee Grant) Act, 1916.	The whole Act.

CHAPTER 40.

An Act to Consolidate the Enactments relating to Income Tax. [8th August 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.

CHARGE OF INCOME TAX.

Charge of income tax.

1. Where any Act enacts that income tax shall be charged for any year at any rate, the tax at that rate shall be charged for that year in respect of all property, profits, or gains respectively described or comprised in the schedules marked A, B, C, D, and E, contained in the First Schedule to this Act and in accordance with the Rules respectively applicable to those Schedules.

Yearly assessments.

2. Every assessment and charge to tax shall be made for a year commencing on the sixth day of April and ending on the following fifth day of April, except where under the provisions of this Act weekly wage-earners are to be assessed and charged quarterly.

Fractions of twenty shillings.

3. The due proportion of tax shall be charged for every fractional part of twenty shillings, but no tax shall be charged of a lower denomination than one penny.

PART II.

SUPER-TAX.

This part of the Act is repealed by the Finance Act 1927 s. 47(3) and Sixth Schedule

Charge of super tax.

4. In addition to the income tax charged at the rate prescribed for any year, there shall be charged, levied, and paid for that year in respect of the income of any individual, the total of which from all sources exceeds two thousand five hundred pounds, an additional duty of income tax (in this Act referred to as super-tax) at the rate or rates prescribed by Parliament for that year.

Section 38 & 47 of this Act (both inclusive) contain subsidiary related provisions

Method of estimating income for purposes of super-tax.

5.—(1) For the purposes of super-tax, the total income of any individual from all sources shall be taken to be the total income of that individual from all sources for the previous year, estimated in the same manner as the total income from all sources is estimated for the purposes of exemption or abatement under this Act, but subject to the provisions hereinafter contained.

(2) Where an assessment to income tax has become final and conclusive for the purposes of income tax for any year, the assessment shall also be final and conclusive in estimating total income from all sources for the purposes of super-tax for the following year, and no allowance or adjustment of liability on the ground of diminution of income or loss shall be taken into account in estimating the total income from all sources, unless that allowance or adjustment has been previously made in respect of income tax on an application under the special provisions of this Act relating thereto.

(3) In estimating the income of the previous year for the purpose of super-tax—

(*a*) there shall be deducted in respect of any land on which income tax is charged upon the annual value estimated otherwise than in relation to profits (in addition to any other deduction), any sum by which the assessment is reduced for the purposes of collection, or on which income tax has been repaid under the provisions of this Act in respect of the cost of maintenance, repairs, insurance, and management; and

(*b*) there shall be deducted, in the case of an individual in the service of the Crown abroad, any such sum as the Treasury may allow for expenses which in their opinion are necessarily incidental to the discharge of the functions of his office, and for which an allowance has not already been made;

(*c*) any income which is chargeable with income tax by way of deduction shall be deemed to be income of the year in which it is receivable, and any deductions allowable on account of any annual sums paid out of the property or profits of the individual, shall be allowed as deductions in respect of the year in which they are payable, notwithstanding that the income or the annual sums, as the case may be, accrued in whole or in part before that year.

Charge of super-tax in case of death.

6. In the case of the death of an individual liable to super-tax during any year for which super-tax is charged, a part only of the year's super-tax shall be payable, proportionate to the part of the year which has elapsed before the date of the death.

Assessment, collection, and recovery of super-tax.

7.—(1) Super-tax shall be assessed and charged by the special commissioners.

(2) Every person upon whom notice is served, in manner prescribed by regulations under this section, by the special commissioners, requiring him to make a return of his total income from all sources, or, in the case of a notice served upon any person who is chargeable with or liable to be assessed to income tax, as representing an incapacitated, non-resident, or deceased person, of the total income from all sources of the incapacitated, non-resident, or deceased person, shall, whether he is or is not chargeable with super-tax, make such a return in the form and within the time required by the notice.

Sec Finance Act 1922 s. 22

(3) It shall be the duty of every person chargeable with super-tax to give notice that he is chargeable to the special commissioners before the thirtieth day of September in the year for which super-tax is chargeable.

(4) If any person without reasonable excuse fails to make any return or to give any notice required by this section, he shall be liable to a penalty not exceeding fifty pounds, and after judgment has been given for that penalty to a further penalty of the like amount for every day during which the failure continues.

(5) If any person fails to make a return under this section, or if the special commissioners are not satisfied with any return made under this section, they may make an assessment of super-tax according to the best of their judgment.

(6) All provisions of this Act relating to persons who are to be chargeable with income tax, and to income tax assessments, and to appeals against those assessments, and to the collection and recovery of income tax, and to cases to be stated for the opinion of the High Court shall, so far as they are applicable, apply to the charge, assessment, collection, and recovery of super-tax under this section, and the special commissioners shall, for the purpose of assessment, have any powers of a surveyor, and for the purpose of the representation of the Crown on any appeal before the special commissioners, any person nominated in that behalf by the Commissioners of Inland Revenue shall have the same powers at, and upon the determination of, the appeal as a surveyor has at, and upon the determination of, any appeal relating to income tax.

(7) The special commissioners may amend any assessment made by them under this section, or make an assessment or an additional assessment, during any time within the year of assessment, or within three years after the expiration thereof.

(8) The Commissioners of Inland Revenue may make regulations for the purpose of carrying this section into effect.

Right of husband or wife to require

8.—(1) If an application is made for the purpose in such manner and form as may be prescribed by the Commissioners

of Inland Revenue, either by a husband or wife, within six months before the sixth day of May in any year of assessment— separate assessment.

(*a*) super-tax for that year shall be assessed, charged, and recovered on the income of the husband and on the income of the wife as if they were not married, and all the provisions of this Act with respect to the assessment, charge, and recovery of super-tax, and the penalties for failure to make a return shall apply as if they were not married; and

(*b*) the income of the husband and wife shall be treated as one in estimating total income for the purpose of super-tax, and the amount of super-tax payable in respect of the total income shall be divided between the husband and wife in proportion to their respective incomes, and the total amount payable shall not be less than it would have been if an application had not been made under this section.

(2) The Commissioners of Inland Revenue may require returns for the purposes of this section to be made at any time, and the provisions of this Act relating to penalties imposed in the case of income tax for neglect or refusal to deliver, or for delay in delivering, true and correct statements of profits or gains, shall, with the necessary modifications, apply in the case of the neglect or refusal to make, or wilful delay in making, any such return.

PART III.

EXEMPTION, ABATEMENT, AND RELIEF.

9. An individual who claims and proves, in the manner prescribed by this Act, that his total income from all sources for the year of assessment, estimated in accordance with the provisions of this Act, does not exceed the amounts in the six sections next following, shall be entitled to such relief as is mentioned in those sections. Relief from tax based on total income.

Sections 9 to 13 are repealed by the Finance Act 1920 s. 6 and 4th Sched: Sec and ss. 16 to 24 of that Act

10. Where the income does not exceed one hundred and thirty pounds, the claimant shall be entitled to exemption from income tax. Exemption.

11. Where the income, although exceeding one hundred and thirty pounds, does not exceed seven hundred pounds, the claimant shall be entitled to relief, by way of abatement, as follows :— Abatement.

(*a*) If the income does not exceed four hundred pounds, relief from tax upon one hundred and twenty pounds; or

(*b*) If the income exceeds four hundred pounds, and does not exceed six hundred pounds, relief from tax upon one hundred pounds; or

(*c*) If the income exceeds six hundred pounds and does not exceed seven hundred pounds, relief from tax upon seventy pounds.

Relief in respect of children.

12.—(1) Where the income, although exceeding one hundred and thirty pounds, does not exceed eight hundred pounds, and the claimant proves that he has a child or children living and under the age of sixteen years at the commencement of the year of assessment, he shall be entitled, in respect of every such child, to relief from tax upon twenty-five pounds.

The expressions "child" and "children" in this provision include a stepchild or stepchildren, but do not include an illegitimate child or illegitimate children: Provided that where the parents of any illegitimate child or children shall, after the birth of such child or children, have married each other, such illegitimate child or children shall be included in the expressions "child" and "children."

(2) Where the income is limited as aforesaid, and the claimant proves that for the year of assessment he has the custody of and maintains at his own expense a child or children under the age of sixteen years at the commencement of that year, and that neither he nor any other individual is entitled to relief from tax in respect of the same child or children under subsection (1) of this section or, if any other individual is entitled to such relief, that that other individual has relinquished his claim thereto, he shall be entitled in respect of every such child to relief from tax upon twenty-five pounds.

(3) Where the income although exceeding eight hundred pounds does not exceed one thousand pounds, and the claimant proves that he would, if his income did not exceed eight hundred pounds, be entitled under this section to relief in respect of three or more children, he shall be entitled in respect of each of those children above the number of two to relief from tax upon twenty-five pounds.

Relief in in respect of wife and certain relatives.

13.—(1) Where the income although exceeding one hundred and thirty pounds does not exceed eight hundred pounds, and the claimant proves that for the year of assessment he has a wife living with him, or in the case of a claimant being a widower that a person being a female relative of his or of his deceased wife is resident with him for the purpose of having the charge and care of any child of his, or that he maintains at his own expense any person being a relative of his or of his wife, who is incapacitated by old age or infirmity from maintaining himself and whose income from all sources does not exceed twenty-five pounds a year, he shall be entitled in respect of his wife or any such female relative and in respect of each person whom he so maintains, to relief from tax upon twenty-five pounds.

(2) In this section the expression "relative" includes any person of whom the individual in question had the custody and whom he maintained at his own expense while that person was under the age of sixteen years, and the expression "child" means a child in respect of whom relief is given under the preceding section of this Act.

Relief in respect of

14.—(1) Where the income does not exceed two thousand five hundred pounds, and any part of that income is earned

income, the claimant shall be entitled, subject to the provisions of this section, to such relief from tax as will reduce the amount payable on the earned income to the amount which would be payable if tax were charged on that income at the rate or rates in that behalf provided by Parliament in respect of the year of assessment. earned income.

(2) The relief given under this section shall be in addition to and not in derogation of any exemption, abatement, or other relief under this Act, except that where an individual is entitled to abatement on account of his income not exceeding seven hundred pounds, or to relief in respect of premiums or payments for life insurance or deferred annuities, or in respect of children, or of a wife or other female relative or of dependent relatives, relief shall be given under this section only in respect of such earned income (if any) as remains after deducting therefrom the amount of income on which he is so relieved of tax, and where exemption, abatement, or relief as aforesaid is allowed by way of repayment of tax after relief has been given under this section, the amount repaid shall be adjusted, so that the total amount of the relief given under this section and by way of exemption, abatement, or relief as aforesaid, shall not exceed the amount which would have been given if the whole relief had been claimed simultaneously.

(3) For the purposes of this section the expression "earned income" means—

(*a*) any income arising in respect of any remuneration from any office or employment of profit held by the individual, or in respect of any pension, superannuation, or other allowance, deferred pay, or compensation for loss of office, given in respect of the past services of the individual or of the husband or parent of the individual in any office or employment of profit, or given to the individual in respect of the past services of any deceased person, whether the individual or husband or parent of the individual shall have contributed to such pension, superannuation allowance, or deferred pay, or not; and

(*b*) any income from any property which is attached to or forms part of the emoluments of any office or employment of profit held by the individual; and

(*c*) any income which is charged under Schedule B or Schedule D, or the rules applicable to Schedule D, and is immediately derived by the individual from the carrying on or exercise by him of his trade, profession, or vocation, either as an individual, or, in the case of a partnership, as a partner personally acting therein.

(4) In cases where the profits of a wife are deemed to be profits of the husband, any reference in this section to the individual includes either the husband or the wife.

15.—(1) Where the income does not exceed two thousand pounds, the claimant shall be entitled to the repayment of such a part of the tax paid by him as will reduce the amount of Relief in respect of unearned income.

Repealed by Finance Act 1920 s. 64 & 4th sched.

tax on his unearned income to the amount which would have been paid if the tax were charged on that income at the reduced rate or rates in that behalf provided by Parliament in respect of the year of assessment.

(2) The relief given under this section shall be in addition to and not in derogation of any exemption, abatement or other relief under this Act, except that where any such exemption, abatement or relief is to be determined by reference to the amount of the tax on any sum, the amount of the tax shall be calculated at the reduced rate.

Method of allowance of relief.

Amended by Finance Act 1920 s. 32 & 3rd sched.

16. Except as otherwise provided, any exemption, abatement or relief under the preceding provisions of this Part of this Act shall be given either by discharge or reduction of the assessment, or by repayment of the excess which has been paid, or by all or any of those means, as the case may require.

No relief to be given in respect of charges on income.

Amended by Finance Act 1920 s. 32 & 3rd sched.

17. A claimant shall not be entitled to exemption, abatement or relief in respect of any income the tax on which he is entitled to charge against any other person, or to deduct, retain, or satisfy out of any payment which he is liable to make to any other person.

Income tax assessment conclusive in estimating total income for purposes of relief.

Amended by Finance Act 1920 s. 32 & 3rd sched.

18. Where an assessment has become final and conclusive for the purposes of tax for any year of assessment, that assessment shall also be final and conclusive in estimating total income from all sources for the purposes of any exemption, abatement or relief under this Act, and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in estimating such total income from all sources for such purposes unless that allowance or adjustment has been previously made on an application under the special provisions of this Act relating thereto.

Basis of estimating income from lands, &c.

Amended by Finance Act 1920 s. 32 & 3rd sched.

19. For the purpose of a claim under the preceding provisions of this Part of this Act, the income arising from the ownership of lands, tenements, hereditaments, or heritages shall, subject to any allowance, reduction, or relief granted under this Act, be deemed to be the annual value thereof estimated in accordance with the rules applicable to Schedule A and the income arising from the occupation of lands, tenements, hereditaments and heritages shall, subject to any allowance, reduction or relief granted under this Act, be deemed the assessable value thereof estimated in accordance with the rules applicable to Schedule B, and where a claimant is both owner and occupier, the amount of the annual value under Schedule A, added to the amount of the assessable value under Schedule B, shall be deemed to be the income arising from those lands, tenements, hereditaments or heritages.

Partners, &c. may make separate claims for relief.

20. The following persons having joint interests, that is to say,—

(*a*) coparceners, joint tenants, or tenants in common of the profits of any property; and

(*b*) joint tenants, or tenants of land or tenements in partnership, being in the actual and joint occupation thereof in partnership, who are entitled to the profits thereof in shares; and

(*c*) partners carrying on a trade, profession or vocation together who are entitled to the profits thereof in shares,

may claim exemption, abatement or relief under the preceding provisions of this Part of this Act according to their respective shares and interests, and any such claims which are proved to the satisfaction of the commissioners to whom they are made, may be dealt with in the same manner as in the case of several interests :

Provided as follows :—

(i) Profits arising from the occupation of lands shall not be separately charged if the lands are let or underlet without the lessor relinquishing the possession thereof or if the lessee is not exclusively in the possession and occupation of the lands :

(ii) The income of a partner from a partnership carrying on any trade, profession, or vocation shall be deemed to be the share to which he is entitled during the year to which the claim relates, in the partnership profits, such profits being estimated according to the several rules and directions of this Act.

Relief in respect of separate business of a married woman.

21.—(1) Where the total joint income of a husband and wife does not exceed five hundred pounds, and upon a claim for exemption, abatement, or relief, the general commissioners are satisfied that such total income includes profits of the wife from any business carried on or exercised by means of her own personal labour, and that the rest of the total income, or any part thereof, arises or accrues from profits of the husband unconnected with the business of the wife, they shall deal with the claim as if it were a claim in respect of the said profits of the wife, and a separate claim on the part of the husband in respect of the rest of the total income, but they shall deal with any income of the husband arising or accruing from the business of his wife, or from any source connected therewith, as if it were part of the income of the wife.

(2) In this section " business " means any trade, profession, employment, or vocation, or any office or employment of profit, and the expression " profits " includes any profits, gains, or remuneration arising or accruing from the business and chargeable under Schedule D or Schedule E.

Application of provisions as to relief in cases of weekly wage-earners.

22.—(1) In the case of weekly wage-earners to whom the provisions of this Act as to quarterly assessment apply, the assessment and charge of tax in each quarter shall not affect the grant of any exemption, abatement or relief which is dependent wholly or partially on total annual income; and any such exemption, abatement or relief shall be given in cases where the

tax is assessed and charged quarterly under this Act, as if the total wages on which the tax is charged and the total tax charged for the four quarters of the year were respectively the total income for the year from the wages and the total tax charged for the year in respect of the wages.

(2) The Commissioners of Inland Revenue may, however, if they think fit in any case, in accordance with regulations made by them, allow any such exemption, abatement or relief by way of reduction of the quarterly assessment or repayment of the quarterly tax.

Relief to be based on income as reduced in respect of loss of profits.

Amended by the Finance Act 1920 s. 32 & 3rd sched.

23. Where relief has been granted for any year of assessment under any provisions of this Act providing for the reduction of an assessment on any source of income in cases where the profits of the year of assessment fall short, or in cases of deprivation of or loss of profits or gains from some specific cause, the amount of the assessment as reduced shall be deemed to be the income from that source in ascertaining the total income from all sources for that year for the purpose of any claim for exemption, abatement or relief.

Restriction of tax when margin of income above a certain limit is small.

Repealed by the Finance Act 1920 s. 64 & 4th sched.

24.—(1) Where, owing to the fact that the total income of any person exceeds a certain limit—

(*a*) he is liable to pay income tax or super-tax at a higher rate; or

(*b*) he ceases to be entitled to any exemption or abatement; or

(*c*) he becomes entitled to a reduced exemption or abatement,

the amount of income tax or super-tax payable by that person shall, where necessary, be reduced so as not to exceed the sum of the following amounts, that is to say—

the amount which would have been payable if his income had reached, but had not exceeded, that limit; and

the amount by which his total income exceeds that limit.

(2) Where income tax is charged at different rates on different parts of the total income, the deduction from total income required in calculating the maximum tax payable under this section for the purpose of bringing the total income down to the limit shall be made from that part of the total income which is taxed at the lowest rate.

Relief from tax in respect of income accumulated under trusts.

25. Where in pursuance of the provisions of any will or settlement any income arising from any fund is accumulated for the benefit of any person contingently on his attaining some specified age or marrying, and the aggregate amount in any year of assessment of that income and the income from any other fund subject to the like trusts for accumulation and of the total income of that person from all sources (hereinafter referred to as "the aggregate yearly income") is of such an amount only as would entitle an individual either to total exemption from tax or to relief from tax, that person shall, on

making a claim for the purpose within three[x] years after the end of the year of assessment in which the contingency happens, be entitled, on proof of the claim in manner prescribed by this Act, to have repaid to him on account of the tax which has been paid in respect of the income during the period of accumulation a sum equal to the aggregate amount of relief to which he would have been entitled if his total income from all sources for each of the several years of the said period had been equal to the aggregate yearly income for that year; but in calculating that sum a deduction shall be made in respect of any relief already received.

[x] now six See Finance Act 1923, s. 30 (2)

No relief where individual not resident in the United Kingdom.

26. No exemption, abatement, or relief under this Act which depends wholly or partially on the total income of an individual from all sources shall be given to any person unless the person is resident in the United Kingdom:

Provided that any person who is or has been employed in the service of the Crown, or who is employed in the service of any missionary society abroad, or in the service of any of the native states under the protectorate of the British Crown, and any person resident in the Isle of Man or Channel Islands, and any person resident abroad who satisfies the Commissioners of Inland Revenue that he is so resident for the sake of health, and any widow who is in receipt of a pension chargeable with tax and granted to her in consideration of the employment of her late husband in the service of the Crown, shall be entitled to any exemption, abatement or relief to which he or she would be entitled if resident in the United Kingdom, and if his or her total income from all sources were calculated as including any income in respect of which tax may not be chargeable, as well as income in respect of which tax is chargeable.

Repealed by Finance Act 1920 s. 64 & 4th Sched.

Delivery and allowance of claims for relief.

27.—(1) Any person who claims exemption, abatement or relief under the preceding provisions of this Part of this Act, shall, within the time limited by this Act for the delivery of lists, declarations, and statements, or within such further time as the general commissioners for the division may for any special reason allow, deliver to the assessor of the parish in which he resides, a notice of his claim, together with a declaration and statement in the prescribed form, signed by him, setting forth—

(*a*) all the particular sources from which his income arises, and the particular amount arising from each source;

(*b*) all particulars of any yearly interest or other annual payments, reserved or charged thereon, whereby his income is or may be diminished; and

(*c*) all particulars of sums which he has charged or may be entitled to charge on account of tax against any other person, or which he has deducted, or may be entitled to deduct, out of any payment to which he is or may be liable.

See Earl Howe v. I. R. Comrs 1918 2 K.B. 584; 1919 2 K.B. 336

Amended by Finance Act 192 s. 32 & 3rd Sched.

(2) Any surveyor may examine every such declaration and statement and take copies of or extracts from the same.

(3) The assessor shall transmit to the commissioners the notice of claim and the declaration and statement.

If the surveyor does not within forty days after the transmission or within such further time as the commissioners on just cause may allow, make an objection to the claim, the commissioners may allow the claim.

(4) If it appears that any property or profits of the claimant are charged, or are liable to be charged, in some other division, the commissioners shall certify the allowance, in the prescribed form, to the Commissioners of Inland Revenue, who shall direct the appropriate relief to be given in that other division.

(5) If the surveyor objects in writing to such claim stating that he has reason to believe that the income of the claimant, or any other particulars in the declaration or statement of the claimant, are not truly or fully set forth in any specified particular, the claim shall be heard and determined by way of appeal by the general commissioners, in like manner as other appeals under this Act and with the like liability to penalties, and if the claim is allowed the commissioners shall grant and issue all necessary certificates accordingly.

Method of making and proving claims.

28.—(1) All claims under the preceding provisions of this Part of this Act shall be made and proved before the general commissioners for the division in which the claimant resides, pursuant to the powers and provisions under which tax under Schedule D is ascertained and charged, and whether he be personally charged in that division or not.

(2) If the whole income of the claimant arises from an office or employment of profit, or from a pension or stipend under the jurisdiction of the commissioners of a department or office, the claim may be made to and allowed by those commissioners.

(3) If a claimant is not within the United Kingdom, an affidavit stating the particulars required by this Act, and taken before any person who has authority to administer, in the place where the claimant resides, an oath with regard to any matter relating to the public revenue of the United Kingdom, may be received by the respective commissioners.

(4) If satisfactory proof is given to the commissioners that a claimant is unable to attend in person, a claim on his behalf may be made by any guardian, trustee, attorney, agent or factor acting for him.

(5) Where a person is assessable on behalf of any other person, he may make a claim as aforesaid on behalf of that other person.

General commissioners to certify claim to special commissioners.

29.—(1) If it is proved to the satisfaction of the general commissioners that any person whose claim for exemption, abatement, or relief has been allowed, has paid any tax, by deduction or otherwise, the general commissioners may, in the form prescribed, certify the facts proved before them to the special commissioners.

(2) The certificate of the general commissioners shall state the particulars of the different sources of income in respect of

which tax has been paid, the relief to which the claimant is entitled, the amount repayable in respect thereof, and the name and place of abode of the claimant.

(3) On receipt of the certificate, the special commissioners shall issue an order for repayment.

Penalty for fraudulent claims.

30.—(1) A person who in making a claim for or obtaining any exemption, abatement, or relief hereinbefore described, or in obtaining any certificate as aforesaid—

(*a*) is guilty of any fraud or contrivance; or

(*b*) fraudulently conceals or untruly declares any income or any sum which he has charged against or deducted from, or was entitled to charge against or to deduct from another person; or

(*c*) fraudulently makes a second claim for the same cause,

shall forfeit the sum of twenty pounds and treble the tax chargeable in respect of all the sources of his income and as if such claim had not been allowed.

(2) A person who knowingly and wilfully aids or abets any person in committing an offence under this section shall forfeit the sum of fifty pounds.

Right of husband and wife to claim relief separately.

31.—(1) Where, on an application made for the purpose, under the provisions of this Act, tax for any year is assessable and chargeable on the incomes of a husband and wife respectively as if they were not married :—

(*a*) All the provisions of this Act relating to claims for exemption, abatement, or relief, and the proof to be given with respect thereto, shall apply as if they were not married, and a claim for the relief hereinbefore granted in the case where the wife carries on a separate business, may be made by the wife as well as by the husband; and

(*b*) The income of the husband and wife shall be treated as one in estimating the amount to be repaid or allowed in respect of any exemption, abatement or relief which depends wholly or partially on total income (except so far as otherwise required for the purpose of dealing with any claim for exemption, abatement, or relief made in the case where the wife carries on a separate business as aforesaid), and the total amount of any exemption, abatement, or relief given in respect of the incomes of husband and wife, shall not exceed that which would have been given if any such application as aforesaid had not been made; and

(*c*) The benefit of any such exemption, abatement, or relief may be given either by way of reduction of assessment, or by repayment of any excess of tax which has been paid, or by both of those means, as the case requires, and shall, in the case of relief given in respect of earned income (including any exemption,

abatement, or relief given in respect of the profits of a wife from a business carried on separately from her husband as aforesaid), be given in proportion to the income earned respectively by the husband and the wife, and in the case of relief given in respect of payments for life insurance or deferred annuities, be given to the husband or wife, as the case may be, by whom any such payment is made, and, in any other case, be given in proportion to the respective incomes of the husband and wife; and

(*d*) For the purpose of any exemption, abatement, or relief, a return may be made by the husband or the wife of the total income of the husband and wife, but if the Commissioners of Inland Revenue are not satisfied with such return, they may obtain a return from the wife or husband, as the case may be.

(2) The Commissioners of Inland Revenue may require returns for the purposes of this section to be made at any time, and the provisions of this Act relating to penalties for neglect or refusal to deliver, or for delay in delivering, true and correct statements of profits or gains, shall, with the necessary modifications, apply in the case of the neglect or refusal to make or wilful delay in making any such return.

Relief in respect of Insurance, Losses, and Certain Payments.

Relief in respect of life insurance premiums, &c.

Amended by s. 26 of the Finance Act 1920 and ss. s. 32 and 3rd sched.

32.—(1) Any person—

(*a*) who has made an insurance on his life or the life of his wife, or who has contracted for any deferred annuity on his own life or the life of his wife, with any insurance company legally established in the United Kingdom or in any British Possession, or lawfully carrying on business in the United Kingdom, or with a registered friendly society, or, in the case of a deferred annuity, with the National Debt Commissioners; and

(*b*) who is under any Act of Parliament liable to the payment of an annual sum, or to the deduction of an annual sum from his salary or stipend, in order to secure a deferred annuity to his widow, or a provision to his children after his death;

shall be entitled to a deduction of the amount of the annual premium paid by him for any such insurance or contract, or of the annual sum paid by him or deducted from his salary or stipend, from any profits or gains in respect of which he is liable to be charged under Schedules D or E.

(2) If any such person is charged to tax under any Schedule and has paid that tax, or has paid or has been charged with tax by deduction or otherwise, he shall, on a claim being made to the special commissioners, and on production to them of the receipt for his [annual] payment, and proof of the facts to their

satisfaction, be entitled to repayment of tax on the amount thereof.

(3) No such allowance—

(*a*) shall be made in respect of any such amounts beyond one-sixth of the total [chargeable] income of the person from all sources estimated in accordance with this Act;

[(*b*) shall entitle any person to claim any exemption, abatement or relief on the ground that his total income is thereby reduced below any prescribed amount;]

(*c*) shall exceed, in respect of any premium or other payment payable on a policy for securing a capital sum on death (whether in conjunction with any other benefit or not), seven per cent. of the actual capital sum assured, and, in calculating any such capital sum, no account shall be taken of any sum payable on the happening of any other contingency, or of the value of any premiums agreed to be returned, or of any benefit by way of bonus, or otherwise, which is to be or may be received either before or after death, either by the person paying the premium, or by any other person, and which is not the sum actually assured;

(*d*) shall exceed one hundred pounds in all in respect of any premiums or payments to which this section applies and which are payable for securing any other benefits than as last aforesaid;

(*e*) shall, as regards insurances or contracts for deferred annuities made after the twenty-second day of June, nineteen hundred and sixteen,

(i) be given at a greater rate of tax than three shillings in the pound;

(ii) be given except in respect of premiums or other payments payable on policies for securing a capital sum on death, whether in conjunction with any other benefit or not; or

(iii) be given in respect of premiums or payments payable during the period of deferment in respect of a policy of deferred assurance:

Provided that the two last-mentioned restrictions shall not affect premiums or payments payable on policies or contracts made in connection with any superannuation or bonâ fide pension scheme for the benefit of the employees of any employer or of persons engaged in any particular trade, profession, vocation or business, or on any policy taken out by a teacher in a secondary school pending the establishment of a superannuation or pension scheme for those teachers.

[(4) This section shall apply to all war insurance premiums, whether payable annually or not.]

(5) War insurance premiums shall not be taken into account in calculating the aforesaid limits of one-sixth of the total income from all sources, or of seven per cent., or of one hundred pounds.

(6) In this section the expression "war insurance premiums" means any additional premium or other sum paid in order to extend an existing life insurance policy to risks arising from war or war service abroad, and any part of any premium or other sum paid in respect of a life insurance policy covering those risks, or either of them, which appears to the commissioners to whom the claim for relief is made to be attributable to those risks, or either of them.

(7) Where premiuns in respect of any insurance effected with a registered friendly society are made payable for shorter periods than three months, a person who claims relief under this section must, in order to obtain relief, produce to the surveyor a certificate, signed by an officer of the society, specifying the correct amount of premiums paid during the year of assessment.

A person who wilfully gives or produces a false certificate shall forfeit the sum of fifty pounds.

Relief to life assurance companies and others in respect of expenses of management.

33.—(1) Where an assurance company carrying on life assurance business, or any company whose business consists mainly in the making of investments, and the principal part of whose income is derived therefrom, or any savings bank or other bank for savings, claims and proves to the satisfaction of the special commissioners that, for any year of assessment, it has been charged to tax by deduction or otherwise, and has not been charged in respect of its profits in accordance with the rules applicable to Case I. of Schedule D, the company or bank shall be entitled to repayment of so much of the tax paid by it as is equal to the amount of the tax on any sums disbursed as expenses of management (including commissions) for that year:

Provided that—

(*a*) relief shall not be given under this section so as to make the tax paid by the company or bank less than the tax which would have been paid if the profits had been charged in accordance with the said rules; and

(*b*) the amount of any fines, fees, or profits arising from reversions in the case of an assurance company, and, in the case of any other company or any such bank, the amount of any income or profits derived from sources not charged to tax, shall be deducted from the amount treated as expenses of management for the year; and

(*c*) in calculating profits arising from reversions, the company may set off against those profits any loss arising from reversions for any previous year during which any enactment granting this relief was in operation.

(2) Notice of any claim to the special commissioners under this section, together with the particulars thereof, shall be given, in writing to the surveyor within twelve months after the expiration of the year of assessment in respect of which the claim is made, and where the surveyor objects to such claim the special commissioners shall hear and determine the same in like manner as in the case of an appeal to them against an assessment under Schedule D, and the provisions of this Act relating to the statement of a case for the opinion of the High Court on a point of law shall apply.

(3) A company or bank shall not be entitled to any relief under this section in respect of any expenses as to which relief may be claimed or allowed under rules 7 and 8 of No. V. of Schedule A.

(4) Where an assurance company, not having its head office in the United Kingdom, is charged under Case III. of Schedule D, on a proportion of the income from the investments of its life assurance fund, or on a basis substituted therefor, the relief in respect of expenses of management shall be calculated by reference to a like proportion of its total expenses of management for the year, estimated according to the provisions of this Act.

(5) Where income arising from the investments of the foreign life assurance fund of an assurance company has been relieved from tax in pursuance of the provisions of this Act, a corresponding reduction shall be made in the relief granted under this section in respect of the expenses of management.

Relief in respect of certain losses.

34.—(1) Where any person sustains a loss in any trade, profession, employment or vocation, carried on by him either solely or in partnership, or in the occupation of lands for the purpose of husbandry only, or in the occupation of woodlands in respect of which he has elected to be charged to tax under Schedule D, he may upon giving notice in writing to the surveyor within six months after the year of assessment, apply to the general commissioners or to the special commissioners, for an adjustment of his liability by reference to the loss and to the aggregate amount of his income for that year estimated according to this Act.

(2) The commissioners shall, on proof to their satisfaction of the amount of the loss, and of the payment of tax upon the aggregate amount of income, give a certificate authorising repayment of so much of the sum paid for tax as would represent the tax upon income equal to the amount of loss, and the certificate may extend to give any exemption, abatement, or relief depending upon total income from all sources, authorised by this Act.

Upon the receipt of the certificate the Commissioners of Inland Revenue shall cause repayment to be made in conformity therewith.

(3) If any person shall be guilty of any fraud or contrivance in making any application under this section, or in obtaining any such adjustment or certificate as aforesaid, he shall forfeit the sum of fifty pounds.

(4) Where repayment has been made to a person for any year under this section, he shall not be entitled, in computing the amount of the assessment for any subsequent year, to a deduction of any portion of the amount in respect of which such repayment has been obtained.

Relief in respect of "customs" levied in burghs in Scotland.

35. Where in any burgh in Scotland tolls commonly known by the name of customs are levied under the authority of any Act of Parliament or charter, and are applied and expended in the burgh in defraying the expenses of paving, lighting, or cleansing the same, or of the police thereof, or in discharging any other similar public burdens, any tax which has been charged and paid in respect of any such tolls shall, as regards so much of the tolls as shall have been expended as aforesaid, be repaid on due proof of the necessary facts to the satisfaction of the special commissioners.

Repayment in respect of interest paid to banks, discount houses, &c. out of taxed profits.

36.—(1) Where interest payable in the United Kingdom on an advance from a bank carrying on a bonâ fide banking business in the United Kingdom is paid to the bank without deduction of tax out of profits or gains brought into charge to tax, the person by whom the interest is paid shall be entitled, on proof of the facts to the satisfaction of the special commissioners, to repayment of tax on the amount of the interest.

(2) A like repayment shall on the like proof be made in the case of interest (not being yearly interest) payable in the United Kingdom on an advance from a person who in the opinion of the Commissioners of Inland Revenue is bonâ fide carrying on business as a member of a stock exchange in the United Kingdom, or from any person who in the opinion of the said Commissioners is bonâ fide carrying on the business of a discount house in the United Kingdom :

Provided that no repayment shall be made unless the Commissioners of Inland Revenue are satisfied that the interest has been or will be brought into account in the statement delivered or to be delivered for the purposes of income tax by the person making the advance.

Relief to Charities, Friendly Societies, &c.

Exemption in respect of rents of lands belonging to hospitals and other charities.

37.—(1) Exemption shall be granted—

(*a*) from tax under Schedule A in respect of the rents and profits of any lands, tenements, hereditaments, or heritages belonging to any hospital, public school or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes only :

Provided that any assessment upon the respective properties shall not be vacated or altered, but shall be in force and levied, notwithstanding the allowance of any such exemption;

(*b*) from tax under Schedule C in respect of any interest, annuities, dividends or shares of annuities, and from tax under Schedule D, in respect of any yearly interest or other annual payment forming part of the income of any body of persons or trust established for charitable purpose only, or which, according to the rules or regulations established by Act of Parliament, charter, decree, deed of trust, or will, are applicable to charitable purposes only, and so far as the same are applied to charitable purposes only;

(*c*) from tax under Schedule C in respect of any interest, annuities, dividends or shares of annuities, in the names of trustees applicable solely towards the repairs of any cathedral, college, church or chapel, or any building used solely for the purpose of divine worship, and so far as the same are applied to those purposes.

Exemption for British Museum.

38. The Trustees of the British Museum shall be granted exemption from tax under Schedule A in respect of the lands and tenements vested in them, and shall also be granted the like exemptions in respect of any dividends of stock vested in them, or in any other person for their use, as are granted to charitable institutions under this Act.

Exemption for friendly societies, trade unions, savings banks, &c.

Amended by the Finance Act 1921 s. 32 & 3rd sched.

39.—(1) An unregistered friendly society whose income does not exceed one hundred and sixty pounds shall be entitled to exemption from tax, and a registered friendly society which is precluded, by Act of Parliament or by its rules, from assuring to any person a sum exceeding three hundred pounds by way of gross sum, or fifty-two pounds a year by way of annuity, shall be entitled to exemption from tax under Schedules A, C, and D.

(2) A registered trade union which is precluded, by Act of Parliament or by its rules, from assuring to any person a sum exceeding three hundred pounds by way of gross sum, or fifty-two pounds a year by way of annuity, shall be entitled to exemption from tax under Schedules A, C, and D in respect of its interest and dividends which are applicable and applied solely for the purpose of provident benefits.

The expression "provident benefits" includes any payment, expressly authorised by the registered rules of the trade union, which is made to a member during sickness or incapacity from personal injury or while out of work, or to an aged member by way of superannuation, or to a member who has met with an accident, or has lost his tools by fire or theft, and includes a payment in discharge or aid of funeral expenses on the death

of a member, or the wife of a member, or as provision for the children of a deceased member.

26 & 27 Vict. c. 87.

(3) (*a*) Any savings bank certified under the Savings Bank Act, 1863, shall be entitled to exemption from tax in respect of its interest and dividends arising from investments with the National Debt Commissioners.

(*b*) Any savings bank, whether certified under the Savings Bank Act, 1863, or not, shall be entitled to exemption from tax under Schedules C and D in respect of the income of its funds, so far as such income is applied in the payment or credit of interest to any depositor :

Provided as follows :—

(i) in the case of a depositor whose income from all sources exceeds one hundred and thirty pounds a year, any interest or dividends paid or credited to him without deduction of tax shall be charged under Case III. of Schedule D ; and

(ii) where the interest paid or credited to any depositor in the year for which exemption is claimed by the bank exceeds the sum of five pounds, the bank and any branch thereof shall make a return to the surveyor for the district in which the bank or branch is situate of the name and place of residence of every depositor to whom any such sum has been paid or credited, and of the amount thereof, and unless such returns are duly made, the bank shall not be entitled to any relief in respect of any such sums. Any such return shall be made on or before the first day of May in the year following that in respect of which exemption is claimed.

56 & 57 Vict. c. 39.

(4) A society registered under the Industrial and Provident Societies Act, 1893, shall be entitled to exemption from tax under Schedules C and D, unless it sells to persons not members thereof, and the number of its shares is limited by its rules or practice, but no member of or person employed by the society shall be exempt from charge to the tax to which he would otherwise be liable.

1 & 2 Geo. 5. c. 55

(5) An approved society within the meaning of Part I. of the National Insurance Act, 1911, and any branch of such a society, shall be entitled to exemption in respect of the income derived from any funds or credits of the society under that Part of that Act, or any investment thereof, and the Insurance Commissioners, the Scottish Insurance Commissioners, the Irish Insurance Commissioners, and the Welsh Insurance Commissioners, shall be entitled to a similar exemption in respect of any income derived from any funds held by them, or under their control or management, under or for the purposes of that Act.

Any such exemption shall be in addition to and not in derogation of any other exemption.

(6) An insurance committee established under Part I. of the National Insurance Act, 1911, shall in respect of income derived from any funds or credits of the committee under the National Insurance (Health) Acts, 1911 to 1918, or any investment thereof, and the trustees of the special fund constituted by subsection (6) of section forty-eight of the National Insurance Act, 1911, as amended by the National Health Insurance Act, 1918, shall in respect of income derived from that fund, be entitled to exemption from tax, and the National Health Insurance Joint Committee shall be entitled to a similar exemption in respect of any income derived from any funds held by that committee or under the control or management of that committee under or for the purpose of the National Insurance (Health) Acts, 1911 to 1918. 7 & 8 Geo. 5. c. 62.

Any such exemption shall be in addition to and not in derogation of any other exemption.

Provisions as to claiming repayments.

40.—(1) Any claim under the last three preceding sections shall be made to the special commissioners in writing, in such form as may be prescribed by the Commissioners of Inland Revenue, and the special commissioners on proof of the facts to their satisfaction shall allow such claim accordingly :

Provided that any claim under section thirty-eight or any claim under subsection (1) of section thirty-nine of this Act as to tax under Schedule A may be made to the general commissioners.

(2) The special commissioners shall require every such claim to be verified by affidavit, and proof of the claim may be given by the treasurer, trustee, or any duly authorised agent, on affidavit made before a general or additional commissioner for the division in which such person resides.

(3) Where the special commissioners allow a claim they shall issue an order for repayment.

(4) A person who makes a false or fraudulent claim for exemption under the said sections in respect of any interest, annuities, dividends or shares of annuities charged or chargeable under Schedule C shall forfeit the sum of one hundred pounds, and if such claim is made by any person in his own behalf he shall in addition be liable to be charged in treble the tax so chargeable.

Limit of time for claims for repayment.

41. Save as hereinbefore provided in the case of income accumulated until the happening of a contingency, no claim for repayment of tax under this Act shall be allowed unless it is made within three years next after the end of the year of assessment to which it relates.

PART IV.

SPECIAL PROVISIONS.

Reduced rates of tax and other relief applicable to

42.—(1) Where any person who, during any year of assessment as respects which this section is continued in force by any Act, has served or is serving as a member of any of the naval or

the service pay of sailors, soldiers, and others.

Repealed by the Finance Act 1920 s. 64 and 4th sched.

military forces of the Crown, or of the Air force, or in service of a naval or military character in connection with the present war for which payment is made out of money provided by Parliament, or in any work abroad of the British Red Cross Society, or the Saint John Ambulance Association, or any other body with similar objects or has served or serves for not less than three months as master or member of the crew of any ship or fishing boat, proves that he is assessed or charged to tax, or has paid tax either by way of deduction or otherwise on his pay in connection with any such service, he shall be entitled to claim such relief from income tax as will reduce the amount of income tax on that pay to the amount which would have been payable if the tax were charged on that pay at the rate of—

9*d.* if his total income from all sources does not exceed three hundred pounds;

1*s.* 3*d.* if his total income exceeds three hundred pounds and does not exceed five hundred pounds;

1*s.* 9*d.* if his total income exceeds five hundred pounds and does not exceed one thousand pounds;

2*s.* 3*d.* if his total income exceeds one thousand pounds and does not exceed one thousand five hundred pounds;

2*s.* 9*d.* if his total income exceeds one thousand five hundred pounds and does not exceed two thousand pounds;

3*s.* 3*d.* if his total income exceeds two thousand pounds and does not exceed two thousand five hundred pounds;

3*s.* 6*d.* if his total income exceeds two thousand five hundred pounds.

(2) The relief given under this section shall be in addition to and not in derogation of any exemption, abatement or other relief under this Act:

Provided that—

(*a*) relief in respect of earned income shall be given in respect of the pay by reference to the rates under this section, and not by reference to the rates applicable to earned income in other cases; and

(*b*) where the total income of the claimant does not exceed one hundred and sixty pounds, he shall be entitled to exemption, and where the total income, although exceeding one hundred and sixty pounds does not exceed three hundred pounds, he shall be entitled to relief from tax by way of abatement upon one hundred and sixty pounds, instead of upon one hundred and twenty pounds; and

(*c*) any deductions on account of abatement or on account of relief in respect of premiums or payments for life insurance or deferred annuities, or in respect of children, or of a wife or other female relative or of dependent relatives which, under the provisions hereinbefore contained, are required to be made in computing the amount of earned income in respect of which relief may be given under this Act, shall

not be made from the pay unless and except in so far as the amount of those deductions exceeds the aggregate amount of the earned income other than the pay and of the unearned income.

(3) All the provisions of this Act relating to claims for exemption, abatement or relief, or the proof to be given with respect to those claims, shall apply to claims for relief under this section and the proof to be given with respect to those claims.

Relief in respect of diminution of profits or gains due to the war.

43.—(1) Where it is proved to the satisfaction of the commissioners by whom the assessment was made that a person assessed under Schedule D has suffered a diminution of profits or gains due to circumstances attributable directly or indirectly to the present war, whether or not those circumstances are a specific cause within the meaning of the provision relating to relief in respect of deprivation or loss of profits or gains chargeable under that Schedule, the following provisions shall apply, and the diminution of profits or gains shall not entitle the person to relief under that provision :—

(*a*) If within or at the end of any year of assessment as respects which this section is continued in force by any Act, the profits or gains during that year of the person assessed are found and shown by him to have fallen short of the sum on which the assessment was made for that year, the assessment shall be amended as the case may require, and, if the tax charged has been paid, any tax overpaid shall be repaid in like manner as other repayments under this Act :

(*b*) Provided that no reduction or repayment shall be made unless the profits of the year of assessment are proved to be less than the profits for one year on the average of the last three years, including the year of assessment, nor shall any relief granted extend to any greater amount than the difference between the sum on which the assessment was made and such average profits for one year.

(2) Where the person assessed is a person who, in connection with the aforesaid war, is or has been serving during any year of assessment as respects which this section is continued in force by any Act as a member of any of the naval or military forces of the Crown, or of the Air Force, or in any work abroad of the British Red Cross Society, or the Saint John Ambulance Association, or any other body with similar objects, the provisions of paragraph (*b*) of the last preceding subsection shall not apply.

(3) The provisions of this Act relating to the statement of a case on a point of law shall apply to cases in which relief is claimed under this section.

Relief where income of year falls short of

44. If any individual, who has been assessed or charged to tax for any year of assessment as respects which this section is

assessed income by more than ten per cent.

continued in force by any Act, claims and proves, in manner provided by this Act, that his actual income from all sources for that year is less by more than ten per cent. than the income on which he has been so assessed and charged, he shall be entitled to repayment of such part of any tax paid by him, either by way of deduction or otherwise, as is equal to the difference between the amount of the tax so paid and the amount which would have been so paid if he had been assessed or charged on his actual income for the said year.

Limit to relief in respect of insurance premiums to be calculated by reference to pre-war income.

45.—(1) In any year of assessment to which this section applies, the total income of a person from all sources by reference to which a limit to the relief granted in respect of the premiums on insurance policies is calculated, shall be taken to be and to have been the total income from all sources estimated in accordance with this Act for the year ending the fifth day of April nineteen hundred and fourteen, where such total income is or was greater than the income by reference to which the said limit would be calculated but for this section.

(2) This section shall apply to any year of assessment which includes any time during which the present war continues.

Securities issued free from tax.

46.—(1) Where the Treasury have before the commencement of this Act issued or may thereafter issue any securities which they have power to issue for the purpose of raising any money or any loan, with a condition that the interest thereon shall not be liable to tax or super-tax, so long as it is shown, in manner directed by the Treasury, that the securities are in the beneficial ownership of persons who are not ordinarily resident in the United Kingdom, the interest of securities issued with such a condition shall be exempt accordingly.

(2) Where securities so issued for the time being form part of the investments of the foreign life assurance fund of an assurance company, the income arising from those securities, if applied for the purposes of that fund or re-invested so as to form part of that fund, shall not be liable to tax.

(3) Where the special commissioners are satisfied that any income arising abroad from the investments of the foreign life assurance fund of an assurance company has been remitted to the United Kingdom and invested, as part of the investments of that fund, in any such securities issued as aforesaid, that income shall not be liable to tax, and any tax paid thereon shall, if necessary, be repaid to the company.

(4) Where any securities have before the commencement of this Act been issued or are hereafter issued in the United States of America by a municipal corporation, county council, or other local authority in the United Kingdom for the purpose of raising any money which they are authorised to borrow, the securities, if issued under the authority of the Treasury, shall not be liable to tax or super-tax, except where they are held by persons domiciled in the United Kingdom or by British subjects ordinarily resident in the United Kingdom.

The expression "local authority" in this subsection includes the Metropolitan Water Board and any other public body which is recognised as a local authority for the purposes of this subsection by the Local Government Board.

Relief in respect of war savings certificates.

47.—(1) The accumulated interest payable in respect of any war savings certificate issued by the Treasury through the Post Office, under which the purchaser, by virtue of an immediate payment of fifteen shillings and sixpence, becomes entitled after five years to receive the sum of one pound, shall not be liable to tax so long as the amount of the certificates held by the person who is for the time being the holder of the certificate, does not exceed the amount which an individual is for the time being authorised to hold under regulations made by the Treasury.

(2) Where the currency of any war savings certificate has been extended under section forty-one of the Finance Act, 1918, the foregoing provisions of this section shall apply with respect to any interest payable in respect of the certificate for the period after the expiration of five years from the date on which it was issued up to the date on which it is repaid or redeemed as it applies to the said accumulated interest.

8 & 9 Geo. 5. c. 15.

Provisions as to interest free from tax.

48.—(1) Where any securities have been issued in connection with any Government loan raised for the purposes of the present war and such securities were issued subject to the condition that the interest thereon should be exempt from assesssment to tax, but should not be exempt from super-tax, the interest on the securities shall be exempt from assessment to tax, but shall not be exempt from super-tax.

(2) The interest on any such securities shall, for the purposes of super-tax and for the purposes of any relief from tax which depends on the total income from all sources, be treated as part of the total income from all sources as if the amount actually received represented net income after deduction of tax at the highest current rate; but nothing in this provision shall be construed as entitling any person to the repayment of any sum on account of tax on the ground that he is to be treated as having paid tax at such rate as aforesaid on the interest so exempt.

Payment of interest without deduction of tax.

5 & 6 Geo. 5. c. 93.

49.—(1) The interest on any stock inscribed in the Post Office Stock Register under the provisions of the War Loan (Supplemental Provisions) Act, 1915, where the stock does not exceed the nominal amount of two hundred pounds shall be paid without deduction of tax, but any such interest shall be chargeable under Case III. of Schedule D.

(2) The Treasury may direct that any Exchequer bonds, issued under their authority during the continuance of the present war and a period of six months thereafter, and any securities issued under the War Loan Acts, 1914 to 1917, or any Act amending those Acts shall be issued, or shall be deemed to have been issued, subject to the condition that the interest on the bonds and securities shall be paid without deduction of

tax, and the interest shall be so paid accordingly, but any such interest shall be chargeable under Case III. of Schedule D.

(3) Where interest on any securities issued in connection with any Government loan raised for the purposes of the present war is paid without deduction of tax, any person by whom such interest is paid, and any person who receives on behalf of any other person being a registered or inscribed holder of any such security any interest so paid without deduction of tax, and any person who has acted as intermediary in the purchase of any securities on which the interest is payable without deduction of tax, shall, on being so required by the Commissioners of Inland Revenue, furnish to them—

(i) the names and addresses of the persons to whom such interest has been paid or on whose behalf such interest has been received or on whose behalf such securities have been purchased;

(ii) the amount of the interest so paid or received, or the amount of the securities so purchased.

Provision for postponement of payment of super-tax when income has diminished.

Repealed by the Finance Act 1920 s. 64 and 4th Sched.

50.—(1) Where it is proved to the satisfaction of the special commissioners that the actual income from all sources of any individual charged to super-tax for any year of assessment as respects which this section is continued in force by any Act is, or will be, less than two-thirds of the income on which he is liable to be so charged, he shall be entitled to postpone the payment of so much of the super-tax payable by him as represents the difference between the super-tax payable on the income on which he is liable to be charged, and the super-tax which would have been payable by him if he had been charged on his actual income; and any amount of which the payment is so postponed shall, subject to any provisions which may be made by Parliament, become payable on the first day of January next after the end of the said year of assessment.

(2) Any payment of super-tax which, under any Act, has been postponed until the first day of January in any year of assessment as respects which this section is continued in force by any Act, may be further postponed until the first day of January next after the end of that year if the individual from whom the payment is due proves, to the satisfaction of the special commissioners, that his actual income from all sources for that year of assessment is, or will be, less than two-thirds of the income on which he was liable to be charged to super-tax for the year of assessment in respect of which the payment of super-tax was so postponed.

Relief from super-tax to persons serving in the war.

51. Where it is proved to the satisfaction of the special commissioners—

(*a*) that any individual, in connection with the present war, is or has been, during any year of assessment, serving as a member of any of the military or naval forces of the Crown or of the Air force, or in any work abroad of the British Red Cross Society, or the Saint

John Ambulance Association, or any other body with similar objects; and

(*b*) that the total income of that individual from all sources for that year is or was less than his total income from all sources for the previous year;

the total income of that individual from all sources for the purposes of super-tax for that year shall be taken to be his total income from all sources for that year, estimated in the same manner as, under this Act, his total income for the previous year is required to be estimated for the purposes of super-tax, and where the tax has been paid repayment shall be made accordingly.

Definition of naval, military, and Air force service.

Repealed by the Finance Act 1920 s. 64 and 4th sched.

52. For the purpose of any relief given to persons serving as members of the naval or military forces of the Crown or of the Air force, a person shall not be deemed to have served as a member of the naval or military forces of the Crown or of the Air force unless he has served—

(*a*) on the active list of the navy; or

(*b*) in the army or the Air force, as the case may be, either with the colours or as an airman in air-force service, or as an officer on full pay, or at a rate of pay which appears to the income tax commissioners concerned, after consultation with the Army Council or the Air Council, as the case may be, to be equivalent to full pay, and either out of the British Islands or for at least one month continuously in the British Islands.

Repayment of tax on sums deducted from profits under Munitions of War Act, 1915. 5 & 6 Geo. 5 c. 54.

53.—(1) Where, in calculating for the purposes of Part II. of the Munitions of War Act, 1915, the profits of a controlled establishment, a deduction has been allowed under that Part of that Act, or rules made thereunder, in respect of exceptional depreciation or obsolescence of buildings, plant or machinery, and the sums so deducted have not been deducted or allowed in computing the amount upon which tax has been paid in respect of those profits, there shall be allowed a repayment of tax equal to the amount of the tax at the rate at which that tax has been paid, on the amount of the sums so deducted:

Provided that the repayment of tax under this section—

(*a*) shall be made in respect of the year of assessment which includes the end of the period of assessment in respect of which the said deductions have been allowed under the Munitions of War Act, 1915; and

(*b*) shall be deemed to have effected a reduction of the income tax assessment by the amount upon which tax has been so repaid.

(2) Where a deduction on account of any of the matters specified in subsection (1) of this section has been allowed for the purposes of excess profits duty in calculating the profits of a controlled establishment for any period during which it is subject to control, this section shall, subject to the necessary modifications, apply as it applies where a deduction has been

allowed in calculating the profits of a controlled establishment for the purposes of Part II. of the Munitions of War Act, 1915 :

Provided that a repayment of tax shall not be allowed under this subsection and also under subsection (1) of this section in respect of the same deduction.

(3) The provisions of this Act relating to the allowance of a deduction during succeeding years for wear and tear of machinery or plant where full effect cannot be given to any such deduction in any year shall apply, with the necessary modifications, with respect to any repayment of tax under this section.

(4) Any application for relief under this section shall be made to the commissioners by whom the income tax assessment has been made, and those commissioners, upon proof of the facts to their satisfaction, shall certify to the Commissioners of Inland Revenue the sum repayable, and the Commissioners of Inland Revenue shall cause repayment to be made accordingly.

Additional income tax on securities which the Treasury are willing to purchase.

54.—(1) Where, in addition to any other tax or super-tax charged for any year, an additional duty of income tax is charged in respect of any part of the income of any person to which this section applies, that additional duty shall be charged, levied and paid in accordance with the provisions of this section.

The income to which this section applies is the income derived from securities which are for the time being included in the Treasury special list as defined by this section, while those securities are so included; and the income shall, for the purposes of this section, be deemed to be derived at the time when the interest or dividends payable in respect of the securities become payable.

(2) A person shall be entitled to relief from such additional duty of income tax—

(*a*) in respect of income derived between the date of the publication of the Treasury special list and a date twenty-eight days thereafter, if the securities are during that period offered to the Treasury and ultimately become at the absolute disposal of the Treasury; and

(*b*) in respect of income derived from any securities included in the Treasury special list after the securities have been placed at the absolute disposal of the Treasury; and

(*c*) in respect of income derived from any such securities after a person has placed the securities conditionally at the disposal of the Treasury, if the securities ultimately become at the absolute disposal of the Treasury without unreasonable delay on the part of that person; and

(*d*) in respect of income derived from any such securities, whether they ultimately become at the absolute disposal of the Treasury or not, if it is shown to the

satisfaction of the Treasury that any delay in placing, or failure to place, those securities at the disposal of the Treasury has arisen from circumstances beyond the control of the holders of the securities; and

(*e*) in respect of income derived from any such securities held, in any country outside the United Kingdom, by persons who are not domiciled in the United Kingdom, or by trustees who are prevented by the laws of such other country or by the terms of their trust, from placing the securities at the disposal of the Treasury, and are not entitled to the benefit of any indemnity conferred by Act of Parliament in respect of the contravention of those terms, if the securities were so held before the twenty-ninth day of May nineteen hundred and sixteen, or where such securities are under the jurisdiction of a court in such other country and it would be contrary to the laws of such other country to place such securities at the disposal of the Treasury; and

(*f*) in respect of income derived from any such securities which are deposited with persons outside the United Kingdom as a security for a loan from those persons, or have otherwise been made security for a loan from persons outside the United Kingdom, if they were so deposited or made security before the twenty-ninth day of May nineteen hundred and sixteen, or after that date with the approval of the Treasury, and if the Treasury are satisfied that the securities cannot be released without impairing the security for the loan; and

(*g*) in respect of income derived from any such securities which are proved to the special commissioners to be held by any company or persons concerned in trade or business in any country outside the United Kingdom as a condition (imposed in that country) of carrying on that trade or business.

The provisions of this subsection shall apply to an offer of securities for deposit in the same manner as they apply to an offer of securities for sale, and securities when accepted for deposit shall, while so deposited, for the purposes of this subsection, be deemed to be at the absolute disposal of the Treasury.

(3) The power under this Act to require a person to deliver statements for the purposes of tax shall include power to require him to make such returns as appear to the Commissioners of Inland Revenue to be necessary for the purpose of ascertaining whether any of the income of that person (whether or not tax thereon is chargeable by deduction), is income to which this section applies, including such particulars as to that income as the Commissioners may require, and this Act, including the provisions imposing penalties, shall apply accordingly.

(4) Where any income to which this section applies is derived from securities which are held on trust by more than one trustee, the securities may be placed at the disposal of the Treasury if, where there are two trustees, one trustee and the persons entitled to the income of the securities, and, where there are more than two trustees, one-half or more of the number of the trustees and the persons entitled to the income of the securities, are willing that the securities should be so placed at the disposal of the Treasury; and any action taken by such trustees or beneficiaries for the purpose of placing any such securities at the disposal of the Treasury shall, notwithstanding anything in the terms of the trust or any rule of law to the contrary, be as valid and effectual in all respects as though all the trustees had consented thereto and had joined therein.

(5) A person shall not be entitled to any exemption, abatement or relief under this Act (other than relief depending solely on residence or domicile) in respect of the additional duty charged in accordance with the provisions contained in this section, but in all other respects the provisions of this Act relating to persons who are to be chargeable with tax, and to assessments, and appeals against those assessments, and to the collection and recovery of tax, and to cases to be stated for the opinion of the High Court, shall, so far as they are applicable, apply to the assessment, charge, collection and recovery of the duty under this section:

Provided that the Treasury may give directions that the additional duty shall, instead of being charged by deduction, be charged up to the same amount by direct assessment for the period, and in the cases mentioned in those directions, and where any such directions are given, this Act shall have effect accordingly.

(6) In this section—

The expression "securities" includes stocks, shares, and other securities; and

The expression "the Treasury special list" means any list published by the Treasury in the "Gazette," and for the time being in force, of securities which the Treasury are willing to purchase in connection with any arrangements for the regulation and maintenance of the foreign exchanges.

Relief in respect of colonial income tax.

Superseded by s. 27 of the Finance Act 1920 and repealed by s. 64 and 4th Sched of that Act

55.—(1) If any person who has paid, by deduction or otherwise, United Kingdom income tax for any year of assessment as respects which this section is continued in force by any Act, on any part of his income, at a rate exceeding three shillings and sixpence, proves to the satisfaction of the special commissioners that he has also paid any colonial income tax in respect of the same part of his income, he shall be entitled to repayment of a part of the United Kindgom income tax paid by him, equal to the difference between the amount so paid and the amount he would have paid if the tax had been charged

at the rate of three shillings and sixpence, or, if that difference exceeds the amount of tax on that part of his income at the rate of the colonial income tax, equal to that amount.

(2) In this section the expression "United Kingdom income tax" means income tax chargeable in accordance with the provisions of this Act; and the expression "colonial income tax" means income tax charged under any law in force in any British possession, or any tax so charged which appears to the special commissioners to correspond to United Kingdom income tax.

Deduction for diminished value due to temporary non-user of plant.

56. The provisions of this Act relating to the deduction to be allowed in respect of diminished value by reason of wear and tear shall have effect as if the references therein to diminished value by reason of wear and tear during the year of any machinery or plant included references to diminished value by reason of any machinery or plant having been temporarily out of use at any time during the year through circumstances attributable, directly or indirectly, to the present war.

PART V.

ADMINISTRATION.

Commissioners of Inland Revenue.

General powers and duties of Commissioners of Inland Revenue.

57.—(1) All duties of income tax shall be under the care and management of the Commissioners of Inland Revenue.

(2) The said Commissioners may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving, and accounting for the tax in the like and as full and ample a manner as they are authorised to do with relation to any other duties under their care and management, and, unless the Treasury otherwise direct, shall appoint such officers and other persons for collecting, receiving, managing, and accounting for any duties of income tax as are not required to be appointed by some other authority.

(3) All such appointments shall continue in force, notwithstanding the death, or ceasing to hold office, of any Commissioner of Inland Revenue, and the holders shall have power to execute the duties of their respective offices, and to enforce, in the execution thereof, all laws and regulations relating to the tax in every part of the United Kingdom.

(4) The Commissioners may suspend, reduce, discharge, or restore, as they see cause, any such officer or person.

General Commissioners.

General commissioners.

58. All matters relating to the income tax under Schedules A, B and D, so far as they are not directed by this Act to be executed, and under Schedule E so far as they are not executed, by any other commissioners, shall be executed, as heretofore, by the commissioners for the general purposes of the income tax (in this Act referred to as general commissioners), who shall,

subject to the provisions of this Act, continue to act for the same separate areas as heretofore (in this Act referred to as divisions).

Appointment of general commissioners.

59.—(1) The persons who are general commissioners in each division at the time of the commencement of this Act shall continue in office as if they had been appointed thereunder.

(2) Vacancies amongst the said general commissioners shall be supplied by persons whose names are included in any list made for that purpose in force at the commencement of this Act or in any list to supply vacancies made under this Act.

(3) The number of general commissioners appointed, and authorised to act, for any division, and the number of persons to supply vacancies, respectively, shall not exceed seven or be less than three, but the Commissioners of Inland Revenue may, if they think fit, authorise an increase to any number not exceeding fourteen in each such case respectively :

Provided as follows :—

(i) The general commissioners may, if they think it necessary for the purpose of expediting the hearing of appeals in cases where, under the provisions of this Act, weekly wage-earners are charged in respect of their wages in each quarter of the year, add to the number of general commissioners, by the co-optation or appointment of such persons for the purpose, as they may think fit :

(ii) For the divisions formed by the cities and towns named in the Second Schedule to this Act, or in which those cities or towns are situate, further general commissioners, and persons to supply vacancies, to the numbers therein mentioned, shall be chosen, in the manner therein set forth, to act with the persons to be otherwise appointed, and the names of all such commissioners and persons shall be returned to the Commissioners of Inland Revenue.

(4) In Scotland, the sheriff depute and the sheriff substitute of any county or division shall be, ex officio and without other qualification, general commissioners for the county or division.

(5) When any general commissioner dies, or declines to act, or having acted declines to act further, the remaining commissioners shall select to take his place a person on the list to supply vacancies who was chosen in the same manner as the person whose place he takes.

(6) If at any time the number of general commissioners qualified and willing to act for any division is reduced below the authorised number and cannot be duly completed from the persons on the lists to supply vacancies, or if the number of persons on any such list is reduced below the authorised number, new appointments of general commissioners may be made, or new names of persons added to the list to supply vacancies in accordance with the following provisions :—

(*a*) The Commissioners of Inland Revenue shall, when they deem it necessary, convene from time to time, by

notice in the Gazette, a meeting of the Land Tax Commissioners having jurisdiction with regard to land tax within the said division, who shall meet at such time and place as shall be appointed by any such notice :

(*b*) The said Land Tax Commissioners shall, at every such meeting, by a majority, choose and set down in writing the names of such of the Land Tax Commissioners as are qualified, as hereinafter provided, and are fit and proper persons to act as general commissioners for the said division. The names of the persons so chosen shall be set down in the order determined by the majority :

(*c*) The persons so set down, and in the order in which they shall be set down, in the list shall, subject to the limit as to number hereinbefore prescribed, be general commissioners or be added to the list to supply vacancies, as the case may require :

(*d*) If at any such meeting as aforesaid there shall not be found among the persons appointed to be Land Tax Commissioners a sufficient number of names of qualified persons to act as commissioners and to supply vacancies so as to complete the due number for each list, the commissioners present may appoint any persons residing within the division, possessing the prescribed qualification, until the requisite number in each such list shall be completed, although such persons may not have been appointed Land Tax Commissioners; and if the requisite number of persons cannot be found among residents in the division, the commissioners present may select such number from the Land Tax Commissioners for any adjoining or neighbouring land tax division :

(*e*) In Scotland general commissioners may be appointed by the commissioners of supply, at the meeting held annually in pursuance of subsection (2) of section twelve of the Local Government (Scotland) Act, 1889, as well as at any meeting convened for the purpose in conformity with the provisions of this section : 52 & 53 Vict. c. 50.

(*f*) In any division formed by or comprising any of the cities or towns named in the Second Schedule to this Act, the persons named in that Schedule shall, on notice from the clerk to the acting commissioners for that division, as often as occasion may require, select and add new names to the list of persons chosen by them to supply vacancies among the general commissioners appointed by them.

(7) If a sufficient number of duly qualified persons to be chosen, either to act as general commissioners or to supply vacancies, cannot be found for any city division, any person

qualified to act for the county division in or adjoining which the city division is situate may be chosen for the city division.

(8) If any list for supplying vacancies, to be made and renewed in accordance with the provisions of this Act, is defective, so that the due number of commissioners cannot be supplied therefrom, it may be completed from time to time by the acting general commissioners for the division where such failure has happened.

(9) The names of persons so chosen as aforesaid shall be transmitted to the Commissioners of Inland Revenue in the order in which they have been set down in the lists, and where the requisite number of duly qualified persons has been chosen to act as general commissioners in any division, no other person shall, save as herein provided, interfere as a commissioner so long as they continue to act.

Procedure to be adopted in case of default of general commissioners.

60.—(1) If in any division there shall be neglect in appointing general commissioners, or if the commissioners appointed shall neglect or refuse to act, or, having acted, decline to act further, the Land Tax Commissioners, or any of them not exceeding seven in number, possessing the prescribed qualification, shall, on notice thereof given to their clerk by any surveyor authorised by the Commissioners of Inland Revenue to give such notice, forthwith take upon themselves the execution of this Act, and execute all matters which general commissioners are required and authorised to perform.

(2) If the number of Land Tax Commissioners in any division, possessing the prescribed qualification, be insufficient for the purpose, the commissioners of any adjoining division within the same county, possessing the prescribed qualification, shall, on like notice as aforesaid, execute this Act as general commissioners by themselves or in concurrence with any persons willing to act as commissioners for the division.

(3) If the persons to whom any such notice has been given shall not take upon themselves the execution of this Act within ten days next after such notice, or shall not proceed therein with due diligence, the special commissioners may execute this Act in such division in all matters directed to be done by general commissioners.

(4) Where names of commissioners willing to act in a division are not returned to the Commissioners of Inland Revenue, the Commissioners of Inland Revenue may cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this Act shall devolve, as hereinbefore mentioned.

Additional Commissioners.

Additional commissioners.

61.—(1) Whenever the general commissioners, acting in and for any division, deem it expedient that certain of the powers under this Act shall be executed by commissioners other than and in addition to the persons appointed as hereinbefore prescribed, they may, at any meeting held for the purpose, set down

in writing lists of the names of persons residing in the division who may appear to the majority to be fit and proper persons to act as additional commissioners.

(2) Such lists shall contain the names of so many of those persons as the said commissioners shall, in their discretion, after taking into consideration the size of the division and the number of persons to be assessed therein, think requisite for the purpose.

(3) Any such list signed by the said general commissioners shall be sufficient authority for such additional commissioners, being respectively qualified under this Act, to take upon themselves the execution of their powers and duties under this Act :

Provided as follows :—

(*a*) Persons appointed to supply vacancies in any division may be chosen and may act as additional commissioners until their services are required as general commissioners :

(*b*) Where no additional commissioners are appointed in any division the general commissioners for that division shall execute this Act in all matters authorised to be done by additional commissioners.

Procedure of additional commissioners.

62.—(1) Whenever the general commissioners shall have named additional commissioners as aforesaid, they shall cause notice thereof in writing, signed by any two or more of them, to be served on the additional commissioners by the assessors of the respective parishes, naming the day (not being later than ten days after the date of the notice), and the place appointed by the general commissioners, for the first meeting of the additional commissioners so named, and requiring their attendance accordingly.

(2) At or before such meeting the additional commissioners shall respectively make the prescribed declaration, and the general commissioners shall appoint a day for the additional commissioners to bring in their certificates of assessment in the manner directed by this Act.

(3) The general commissioners may divide the additional commissioners into committees and allot to each committee distinct parishes, wards, or places, in which each such committee shall act separately in the execution of this Act, provided that meetings of committees shall be so arranged that the clerk may be enabled to attend every meeting.

(4) Not more than seven persons shall act together as additional commissioners for any division, or on any committee, and if more than seven persons be present at any meeting, then the seven persons first in order on the list signed by the general commissioners shall act, and the rest shall withdraw.

(5) Not less than two additional commissioners shall be competent to form any meeting, and any act, authorised by this Act, shall be valid, if done by the authority of the majority of the additional commissioners present.

Power to appoint a greater number of general commissioners in lieu of additional commissioners.

63.—(1) Where the general commissioners for any division consider it expedient that a greater number than seven general commissioners should be appointed, instead of appointing additional commissioners they may appoint for that division a greater number of general commissioners, not exceeding seven, qualified as required by this Act, observing, in the case of any such appointment, the same rules as in the appointment of general commissioners by the Land Tax Commissioners:

Provided that in any such case—

(*a*) no addition shall be made to the number of persons to supply vacancies; and

(*b*) the general commissioners, at their first meeting after any such appointment, shall choose by lot not less than two or more than seven of their number to execute the office of additional commissioners, and the persons so chosen shall be additional commissioners for executing this Act, and the remaining commissioners shall execute the powers of general commissioners.

(2) Where additional commissioners have not been appointed, and where a greater number of general commissioners instead of additional commissioners has not been appointed specially to execute the powers of additional commissioners, the general commissioners shall divide themselves in such manner that not less than two of their number shall be appointed to exercise the powers of additional commissioners; and if there shall not remain two persons at least qualified to act as general commissioners in the division, the general commissioners in any adjoining division of the same county, or such number of them as shall be requisite, shall act as general commissioners.

General and Additional Commissioners.

Power of newly appointed commissioners to assess for former years

64.—(1) Any newly appointed general and additional commissioners shall, subject to the provisions of this Act, have authority to execute this Act and such authority may be exercised—

(*a*) with respect to any income tax which has not, but which ought to have been assessed in any former year; and

(*b*) with respect to arrears of income tax assessed in any former year;

and they shall have power to assess, collect, and levy any such tax and arrears of tax.

(2) The general commissioners and additional commissioners and the Land Tax Commissioners respectively shall, for the execution of such of their duties as are required by this Act to be done at a meeting, meet together from time to time, within the times prescribed by this Act within their respective divisions, at the most usual place of meeting:

Provided that any such meeting may be held and any such duties may be executed—

(i) within any city, town, or place being a county of itself, or otherwise having exclusive jurisdiction, which adjoins the respective divisions of the commissioners; or

(ii) with the consent of the Commissioners of Inland Revenue, at any place outside the boundary of the division for which they act;

and all things done by them at any such place of meeting shall be as valid and effectual in law as if the same had been done at a place of meeting within the division.

Qualification of general and additional commissioners.

65.—(1) No person required by this Act to be qualified in respect of estate who does not possess one of the alternative qualifications described in the Third Schedule to this Act shall be capable of acting as a general commissioner unless he be the eldest son of a person possessing in right of his own estate three times the value in estate required for the qualification of a commissioner, or in the case of a county division in Scotland twice that value :

Provided as follows :—

(*a*) No estate consisting of lands or tenements shall be required to be situate in the division for which any person shall be a commissioner :

(*b*) Where proof of qualification is required, such proof shall lie on the person from whom the qualification is required, and shall be given on oath if required, and such oath shall specify in writing particulars of the estate :

(*c*) No qualification shall be required as a commissioner for any county division in Scotland for any provost, baillie, dean of guild, treasurer, master of the merchants company, or deacon convener of the trades for the time being of any royal burgh in Scotland, or any baillie for the time being of any borough of regality or barony of Scotland who shall be respectively Land Tax Commissioners for any county in Scotland.

(2) Additional commissioners must possess a qualification in respect of estate of the like nature as, and of one half the value of, that required for general commissioners for the same division.

(3) Where, in any city division for which separate commissioners have been appointed to act in execution of the Acts relating to land tax, there shall not be found a sufficient number of persons, qualified as aforesaid, willing to act as general commissioners or additional commissioners, any persons residing in the city division, liable to be charged under this Act in respect of annual profits or gains, however arising, to the amount of not less than two hundred pounds, may be appointed to act as general or additional commissioners.

(4) A general commissioner shall not be precluded from acting as such by reason of his acting, or having acted, as an additional commissioner, except only in the hearing or determining of appeals relating to assessments made by him as an additional commissioner.

First meeting of general commissioners and appointment, &c. of clerk.

66.—(1) The first meeting of the general commissioners for every division for each year of assessment shall be held in England before the tenth, and in Scotland before the thirtieth, day of April.

(2) At that meeting the said commissioners shall, by a majority, elect, for the said year of assessment, a fit person to be their clerk, and, if they deem it necessary, one other fit person to be his assistant, for all matters under their jurisdiction within their division.

(3) The clerk to the general commissioners for each division or his assistant shall be appointed clerk to the additional commissioners for the same division, and shall attend their meetings as such.

(4) Every such clerk and assistant shall execute his office under the provisions and regulations of this Act, and shall act as such in all matters under the jurisdiction of the general and additional commissioners respectively.

(5) The person elected as clerk shall be the sole clerk to the commissioners for that year, and shall not, during the year for which he is appointed, be removable from office, otherwise than for just cause, and by a majority of commissioners present at a meeting of the commissioners called for that purpose.

(6) Any such meeting as last aforesaid shall be summoned by a notice in writing, signed by the commissioners, or in Scotland by their respective conveners, and served upon each commissioner qualified for the division.

(7) If in the course of a year a vacancy occurs by the death, dismissal, or resignation or otherwise of any clerk, the general commissioners shall, in the manner hereinbefore prescribed, elect a person to be clerk for the remainder of that year.

(8) A clerk shall not demand, or receive, any fee, gratuity, or perquisite, for anything done by him as clerk in pursuance of this Act, from any person otherwise than as permitted by this Act.

(9) A person who holds the office of clerk to the commissioners shall receive as remuneration—

(*a*) a sum not less than the amount paid to the clerk by way of poundage for income tax for the year which commenced on the sixth day of April eighteen hundred and ninety; and

(*b*) such further sum, if any, as the Commissioners of Inland Revenue, if they consider it expedient, may with the consent of the Treasury grant either on account of expenses incurred other than necessary office expenses or as additional remuneration.

(10) A clerk or clerk's assistant who—

(*a*) wilfully obstructs or delays the execution of this Act; or

(*b*) negligently conducts or wilfully misconducts himself in the execution of this Act,

shall incur a penalty of one hundred pounds, and shall be dismissed from his office, and be incapable of again acting as clerk or clerk's assistant.

Special Commissioners.

Special commissioners.

67.—(1) The Commissioners of Inland Revenue, together with such other persons as the Treasury by warrant may from time to time appoint, shall be commissioners for the special purposes of the Income Tax Acts (herein referred to as "special commissioners"), and shall, by virtue of their office and appointment, respectively, and without other qualification, have authority to execute such powers, and to perform such duties, as are assigned to them by this Act.

(2) In cases in which the special commissioners have authority to make, sign or allow assessments, or to hear appeals, they shall possess and exercise all the powers of the additional commissioners and general commissioners with respect to assessments, appeals, and the collection and recovery of tax.

(3) The special commissioners shall, in matters within their jurisdiction, have all the powers of any other commissioners under this Act, but, save when acting in the place of general commissioners or in the matter of any appeal, shall not have power to summon any person to be examined before them, but all inquiries by or before them shall be answered by affidavit, to be taken before one of the general commissioners in their respective divisions.

(4) Special commissioners shall be allowed such sums in respect of salary and incidental expenses as the Treasury direct.

(5) The Treasury shall cause an account of all appointments of special commissioners with salaries to be laid before Parliament, within twenty days of their appointment, or, if Parliament be not then sitting, within twenty days after the next meeting of Parliament.

Other Commissioners.

Banks of England and Ireland and National Debt Commissioners.

68. For the purpose of assessing and charging income tax in the cases mentioned in this section the following persons shall be commissioners, and shall have all the powers of the general commissioners for that purpose, and shall make assessments under and subject to the provisions and rules of this Act, that is to say :—

(1) The governor and directors of the Bank of England and Bank of Ireland respectively, in respect of interest, annuities, dividends and shares of annuities, and the

profits attached to the same, payable to either Bank out of the public revenue of the United Kingdom:

(2) The governor and directors of the Bank of England and of the Bank of Ireland respectively, in respect of—

(*a*) interest, annuities, dividends, and shares of annuities, intrusted to either Bank for payment;

(*b*) profits or gains of either Bank chargeable under Schedule D;

(*c*) all other interest, annuities, and dividends, and salaries and pensions payable by either Bank; and

(*d*) all other profits chargeable with tax arising within any office or department under the management or control of either Bank.

(3) The National Debt Commissioners in respect of—

(*a*) interest, annuities, and dividends payable by them; and

(*b*) all salaries and pensions payable in any office or department under their management or control.

Commissioners for courts, public departments, and Houses of Parliament.

69.—(1) (*a*) The Lord Chancellor, the judges, and the principal officer or officers of each court or public department of office under the Crown, shall have authority to appoint commissioners from among the officers of that court or department:

Provided that—

(i) The Treasury may determine that, in any particular department of office, or in any naval or military court, commissioners shall not be appointed, and that the officers of any such department or court shall be assessed in some other department named by them:

(ii) In any case where, under the provisions hereinafter contained, the Treasury appoint commissioners in any court or department, they may, where necessary, unite two or more courts or departments under the same commissioners, but in any such case there shall be distinct officers from each court or department so united for assessing and collecting the tax, and where the commissioners of one department execute this Act in relation to any other department, the assessors and collectors for such last-named department shall be appointed from the officers of that department:

(iii) If any dispute arises as to the department in which any office is executed, the Treasury shall determine the same.

(*b*) In this subsection the expression "court," unless the context otherwise requires, includes every court, whether civil, judicial, criminal, ecclesiastical, commissary, naval, or military.

(2) The Speaker and the principal clerk of either House of Parliament, and the principal or other officers in any county palatine, or of the Duchy of Cornwall, or of any ecclesiastical court, or of any inferior court of justice, or ecclesiastical body or corporation, shall respectively be authorised to appoint commissioners from among the persons executing offices in either House of Parliament, or in their respective departments of office.

(3) Any three or more commissioners, not exceeding seven, appointed as aforesaid, shall execute this Act in relation to the offices and employments of profit in either House of Parliament, or in their respective courts or departments.

(4) The names of commissioners so appointed shall be notified to the Commissioners of Inland Revenue within one month after the fifth day of April in every year, and the failure of notification in due time shall be conclusive evidence of default in making any such appointment.

(5) (*a*) Where there shall be any default in the appointment of commissioners under this section, the Treasury, within one month of the notification by the Commissioners of Inland Revenue of such default, shall appoint commissioners from the officers of either House of Parliament, or any court or department, as the case may require.

(*b*) If in any case the Treasury make no such appointment as aforesaid, the general commissioners shall, on due notice execute this Act in respect of the offices and employments of profit concerned.

(*c*) Where there is not a sufficient number of officers in a court or department proper to be appointed, the Treasury may direct that the commissioners for some other department shall execute this Act in respect of the offices and employments of profit in that court or department.

(6) Every appointment under this section shall be until other commissioners are appointed, but may be renewed annually on or before the fifth day of April :

Provided that commissioners once appointed may continue to act from year to year without any new appointment, unless it be deemed expedient that any department, for which commissioners have been appointed under the provisions of this Act, should be assessed under the commissioners of some other department.

(7) In respect of tax on pensions or stipends payable by the Crown, or out of the public revenue, in cases not otherwise provided for by this Act, the paymasters of civil services, and such other persons as the Treasury shall appoint, shall be commissioners for executing this Act in relation thereto or shall appoint commissioners from among the officers of their departments for the purpose.

(8) (*a*) The Treasury may, if they think special circumstances so require, by minute assign to the persons to whom this subsection applies such remuneration as they think expedient.

(*b*) Every such minute shall state the circumstances under which it is made, and shall be laid before Parliament within one month after it is made, or, if Parliament be not then sitting, within one month after the next meeting of Parliament.

(*c*) The persons to whom this subsection applies are persons acting as clerks to commissioners, or as assessors or collectors, in the offices of either House of Parliament, the National Debt Commissioners, courts and public departments, or in the offices of paymasters of civil services.

Commissioners for public offices in municipalities.

70.—(1) In every corporate city, borough, town or place, the mayor and members of the corporation, by whatever name described, or any three or more of them, not exceeding seven, shall be commissioners for executing this Act in relation to public offices or employments of profit therein, and in every guild, fraternity, company or society, whether corporate or not corporate, therein, and may act in all respects as fully and effectually as any other commissioners in relation to tax under this Act.

(2) The names of any such commissioners shall be notified to the Commissioners of Inland Revenue within one month after the fifth day of April in every year, and the failure of notification in due time shall be conclusive evidence of default in making any such appointment.

General Provisions as to Commissioners.

Validity of acts of commissioners.

71. If any commissioners fail to hold a meeting, or to make any appointment, or to do any other act required of them by this Act, within the time prescribed by this Act, they shall do so as soon as may be after the expiration of that time, and any meeting so held, or appointment so made, or act so performed, shall be valid and effectual, except in the case where the appointment of a collector has been or may be, by reason of neglect or omission or otherwise, absolutely vested in the Commissioners of Inland Revenue.

Declarations by commissioners for public offices and election of clerks, assessors, and collectors.

72. The respective commissioners for executing this Act in relation to offices and employments of profit and pensions and stipends shall, as soon as practicable after their appointment, meet and make and subscribe the declaration contained in Part II. of the Fourth Schedule to this Act, and may respectively elect a clerk and assessors, and if the tax cannot be deducted at the department of office of the commissioners or at the office for which they act, they may, from among the officers in their respective departments, appoint separate assessors and collectors for each such department.

Qualification of ex officio commissioners.

73. Any commissioner for executing this Act in relation to offices or employments of profit, or pensions, stipends, interest, annuities, or dividends, who acts as a commissioner by virtue of his office shall require no other qualification.

Disqualification of commissioners to take part in determination of their own cases.

74.—(1) Every commissioner acting in the execution of this Act shall be chargeable with tax in the same manner as any other person, but shall take no part in the proceedings, and shall not be present, when any assessment, statement or schedule is under consideration, or any controversy or appeal is being determined, with reference to any case in which he is interested, either in his own right or in the right of any other person as his agent, except during the hearing of an appeal for the purpose of being examined orally by the commissioners, and he shall withdraw during the consideration and determination of the controversy or appeal.

(2) A commissioner who, in any such case, takes any part in the determination of any such controversy or appeal, or fails to withdraw, shall incur a penalty of fifty pounds.

Inspectors and Surveyors.

Appointment of inspectors and surveyors.

75.—(1) The Treasury may appoint inspectors and surveyors, and all such inspectors and surveyors and all other officers or persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Commissioners of Inland Revenue.

(2) The Treasury may fix such salaries and allowances for the remuneration of inspectors and surveyors, and all other officers or persons employed in the execution of this Act as the Treasury think fit, and may discharge such incidental charges and expenses in connection therewith as the Treasury may think reasonable.

Assessors.

Appointment of assessors.

76.—(1) The general commissioners may appoint assessors, and for that purpose shall, in England, before the tenth, and in Scotland before the thirtieth, day of April in each year, direct their joint and several precept to so many of the inhabitants of each parish as they think most convenient, requiring them to appear before the commissioners, at a time not exceeding ten days after the date of the precept, and at a place appointed.

(2) On their appearance, the said commissioners shall appoint such of the said inhabitants as they think proper to be assessors for the parish, and thereupon the declarations contained in Parts I. and II. of the Fourth Schedule to this Act shall be made and subscribed by the said assessors, and the said commissioners shall issue to them their warrants of appointment, signed by the commissioners, together with such instructions as shall be necessary for carrying this Act into execution, and shall appoint another day, not later in England than the twentieth day of July, and in Scotland than the first Wednesday in August of the same year, for them to appear before the commissioners and bring in their certificates of assessments, which shall be verified upon oath.

(3) An assessor's appointment shall be for the year commencing on the sixth day of April in each year, and shall continue during that year and until other assessors are appointed for the same parish.

(4) The general commissioners, or the surveyor, may give notice to an assessor that he is to be continued in office, and any such notice may require him to attend, at a day and place named therein, for the purpose of receiving into his charge all notices and papers to be delivered to him for the due execution of his office.

(5) Where two able and sufficient inhabitants cannot be found in a parish, the general commissioners shall nominate and appoint fit persons residing near to that parish to be assessors for that parish.

(6) No person who inhabits any city, borough, or town corporate shall be compelled to be an assessor for any place outside the limits thereof.

(7) If there is a failure in the appointment of an assessor for any parish whereby the assessment of the tax is likely to be delayed, the magistrates or justices having jurisdiction in or over the parish or any two of them shall, on notice of such failure from the surveyor, appoint an assessor in the manner directed for the appointment of an assessor by the commissioners.

(8) Where an officer of inland revenue has been appointed to be an assessor, within any county or burgh, for the purposes of the Lands Valuation (Scotland) Act, 1854, no other person shall be appointed to be assessor for the district or division of such officer for the tax under this Act; but where a person other than the officer of inland revenue of a district or division was assessor for or within that district or division on the fourteenth day of August eighteen hundred and eighty-four he shall be as capable of being re-appointed assessor as if this Act had not been passed.

17 & 18 Vict. c. 91.

(9) Every assessor shall duly serve and deliver, in the parish for which he is appointed, all notices and precepts which are required to be given or issued by or in pursuance of this Act, and shall verify the service thereof.

Powers of surveyors to act as assessors in certain cases.

77.—(1) If assessors for any parish—

(i) are not appointed in pursuance of this Act; or

(ii) having been appointed, or having been continued in office, do not take upon themselves the office at or before the time limited,

the surveyor of the district may execute the duty of assessor for the parish until assessors are appointed and take upon themselves the said office.

(2) Within the administrative county of London the surveyors acting therein shall be assessors for the tax chargeable under Schedules A and B, and no assessors of the said tax shall be appointed by the general commissioners.

(3) Where the annual value of any property, which has been adopted for the purpose of the tax chargeable under

Schedules A and B for any year, is prescribed by any enactment to be taken as the annual value of that property for the same purpose for any subsequent year, the surveyor shall be the assessor of the tax under Schedules A and B for that subsequent year.

Remuneration of assessors.

78. An assessor shall receive by way of remuneration—

(*a*) In respect of assessments of tax under Schedules D and E, such sum as the Commissioners of Inland Revenue, with the approval of the Treasury, may direct, not being less than the amount of the allowance to the assessor for the year which commenced on the sixth day of April eighteen hundred and ninety; and

(*b*) In any year in which he acts as assessor of tax under Schedules A and B, such sum as the said Commissioners with the like approval may direct, not being less than the amount of the allowance, in respect of the assessments under those schedules, made to the assessor appointed for the year which commenced on the sixth day of April eighteen hundred and eighty-eight:

Provided that in the event of a change in any area of assessment, the general commissioners for the division may adjust and apportion the amounts receivable under this section as they think fit.

Penalties on assessors.

79.—(1) A person to whom a precept as aforesaid is directed by the general commissioners, requiring his appearance for the purpose of being appointed assessor, who—

(*a*) wilfully neglects or refuses to appear in accordance with the precept; or

(*b*) having appeared, refuses to submit to be appointed assessor; or

(*c*) neglects or refuses to make and subscribe the declaration of office contained in Part II. of the Fourth Schedule to this Act,

shall for every such offence incur a penalty of ten pounds.

(2) A person appointed assessor by the general commissioners who—

(*a*) wilfully neglects or refuses to perform his duty in the due and speedy execution of this Act; or

(*b*) wilfully neglects or refuses to assess himself and every other person chargeable with tax, or to make his assessments in accordance with law; or

(*c*) acts as assessor before making the declaration of office contained in Part II. of the Fourth Schedule to this Act,

shall for every such offence incur a penalty of twenty pounds.

(3) A person appointed assessor by the magistrates or justices who—

(*a*) wilfully neglects or refuses to take on himself the office of assessor; or

(*b*) wilfully neglects or refuses to perform his duty in the due and speedy execution of this Act; or

(*c*) wilfully neglects or refuses to assess himself and every other person chargeable with tax, or to make his assessments in accordance with law; or

(*d*) neglects or refuses to make and subscribe the declaration of office contained in Part II. of the Fourth Schedule to this Act,

shall for every such offence incur a penalty of fifty pounds.

Collectors, &c.

Appointment of collectors in England.

80.—(1) In England, the general commissioners shall, in the month of April in every year, nominate one or more able and sufficient persons, resident in the parish, to the office of collector of taxes, for every parish within the division for which the commissioners act.

(2) If there be no such person, so resident, who is willing to take the office of collector, the commissioners may nominate an able and sufficient person resident in a neighbouring parish.

(3) No person shall be compelled to accept the office of collector, or be liable to any penalty for neglecting or refusing to take upon himself that office, if within fourteen days after he has received notice of his nomination he signifies, either personally or by means of a registered letter addressed to the clerk to the commissioners, his refusal to accept the office.

(4) If a person nominated fails to notify his refusal within the time prescribed, and fails, when required by the commissioners, to attend a meeting for the purpose of receiving his appointment and warrant as collector, he shall incur a penalty of twenty pounds.

(5) Upon the expiration of the time limited for refusal of office, the commissioners shall appoint from among the persons who have been nominated, and have not, in the manner prescribed, declined office, such person or persons, as they think fit, to be collector or collectors for the parish in respect of which he or they were nominated.

(6) The nomination or appointment of a person as collector shall be notified to him either personally or by registered letter.

(7) Where a person nominated refuses office in manner aforesaid, the commissioners may nominate some other able and sufficient person, in the manner directed by this section.

(8) If the collector for a parish dies before his accounts for any year have been closed, the authority by whom the deceased collector was appointed for that year may appoint to the vacant office such person or persons as they think fit, but any such person

or persons proposed to be appointed may decline office in the manner provided by this section.

Power of Commissioners of Inland Revenue to require security.

81.—(1) The Commissioners of Inland Revenue may whenever they think fit—

(*a*) give notice to the general commissioners that they require any person, nominated or appointed collector for any parish named in the notice, to give security to the satisfaction of the Commissioners of Inland Revenue for the due collecting, accounting for, and paying over of the moneys collected or to be collected by him, and for the due performance of his duties as collector;

(*b*) cause the like notice to be given to any person who has been appointed collector.

(2) After any such notice to the general commissioners, they shall not appoint any person to be collector for that parish unless he has previously given the required security.

(3) If a person who has been appointed collector, and to whom any such notice as aforesaid has been given, fails to give security within the time limited by the notice, his nomination, appointment, and authority as collector shall cease at the expiration of that time.

Nature of security to be given.

82.—(1) The security to be given by a collector, to the satisfaction of the Commissioners of Inland Revenue, shall be either by bond to the Crown, entered into by the collector with sureties approved by them, or by such security as they determine, and in such sum as they require.

(2) Every such bond shall contain the condition that the collector shall—

(*a*) duly demand the tax and moneys of the persons on whom the same are charged, or from or by whom the same are payable; and

(*b*) in case of non-payment thereof, enforce the powers of this and any other Act in that behalf against those who make default; and

(*c*) account for, and pay over, all such moneys as shall come to his hands as or for the said tax to the proper officer appointed by the Commissioners of Inland Revenue for the receipt thereof,

and shall contain such other terms and provisions as the Commissioners of Inland Revenue may think fit and proper.

Power of general commissioners or inhabitants of parish to require security.

83.—(1) The general commissioners may require collectors, on their appointment, to give security to their satisfaction.

(2) Any two or more inhabitants of a parish, who are respectively assessed and charged to tax, may, by notice in writing to the appropriate general commissioners, require that the person whom they propose to appoint as collector for that parish shall give security to the satisfaction of the commissioners.

(3) Any such notice shall be served upon the clerk to the commissioners, either personally or by registered letter addressed

to him, and, after the receipt thereof, the commissioners shall not appoint a person who has not given such security.

(4) (*a*) The security to be given to the commissioners may be by a joint and several bond, with two sureties at the least, to and in the names of any two or more of the commissioners; and

(*b*) The penal sum in any such bond shall, if so required, be equal to the whole of the tax and moneys assessed and charged in the parish, and to be collected by the person whom it is proposed to appoint collector for that parish, and from whom security is required.

Power of Commissioners of Inland Revenue to appoint collectors in certain cases.

84.—(1) If for any year of assessment a collector for any parish shall not have been appointed on or before the thirty-first day of May, the power to appoint a collector for that year, and for every subsequent year, shall vest in the Commissioners of Inland Revenue, and they shall appoint a collector for that parish accordingly.

(2) If a vacancy caused by death is not filled within forty days from the death by the authority empowered to appoint, the vacancy for that year shall be filled by the Commissioners of Inland Revenue.

(3) If after the Commissioners of Inland Revenue have given notice, as aforesaid, that they require security to be given—

(*a*) there is neglect or delay in the appointment of collectors who have previously given the required security to the Crown; or

(*b*) a person nominated or appointed collector fails to give the required security,

the Commissioners of Inland Revenue may appoint a collector or collectors for the parish in which the neglect, delay or failure has occurred.

(4) A person appointed collector by the Commissioners of Inland Revenue shall have, and exercise, the like powers and authorities under this Act as a collector appointed by the general commissioners.

(5) The appointment of a collector by the Commissioners of Inland Revenue shall be by warrant under their hands, and any such warrant shall have the like force and effect, and confer the like power and authority, as a warrant of the general commissioners directed to a person appointed by them to be a collector.

Appointment of collectors in Scotland.

85.—(1) The Treasury shall appoint the collectors in and for Scotland.

(2) The Treasury may appoint distributors of stamps in Scotland, or any of them, or other persons, to be collectors or other officers for collecting and receiving the tax in Scotland, and for such parts of Scotland as the Treasury may think fit.

(3) Such salaries and allowances as the Treasury think fit shall be granted to such distributors or other persons, and they shall hold their respective offices during the will and

pleasure of the Treasury or of the Commissioners of Inland Revenue.

(4) Such distributors or other persons shall, before they act in the execution of their respective offices, give security to the satisfaction of the Commissioners of Inland Revenue.

(5) No county or burgh in Scotland shall be liable for any deficiency in the collection of tax occasioned by the default of any collector appointed as aforesaid.

(6) If a person, other than a distributor of stamps in Scotland, is appointed to be a collector or other officer as aforesaid, a return, showing the name of such person, with his salary and allowances, shall be laid by the Treasury before Parliament within twenty-one days after the commencement of the session of Parliament which shall next follow every such appointment.

(7) In this section the term " distributor of stamps " includes " sub-distributor of stamps."

Proceedings against collectors.

86.—(1) An action or suit which is brought against a collector, in respect of anything done in pursuance of this Act, shall be defended by the general commissioners for the division where such collector has been appointed by them or has acted under their warrant or directions.

(2) The costs and charges attending any such action or suit, and of any other action or suit brought by or against the said general commissioners or any collector appointed by them, in respect of anything done in pursuance of this Act, or any other Act relating to income tax, shall be defrayed by an assessment, made in just proportion, on the persons, lands, tenements, hereditaments or heritages liable to be assessed in the parish in, or relating to which, the alleged cause of action arose, or for which such collector was appointed.

(3) A collector shall, for the purpose of any indictment or criminal proceedings for any felony or misdemeanor committed by him as such collector, be deemed to be employed in the public service of the Crown, and to be a clerk, officer, or servant of the Commissioners of Inland Revenue.

Remuneration of collectors.

87. A collector for any area of collection shall receive such remuneration, not being less than the amount received, by way of allowance, in respect of income tax collected by the collector for that area for the year which commenced on the sixth day of April eighteen hundred and ninety, as the Commissioners of Inland Revenue, with the approval of the Treasury, may direct, and any such remuneration shall be paid in such manner and under such regulations as may be prescribed by the Commissioners of Inland Revenue :

Provided that, in the event of a change in any area of collection, the general commissioners for the division may adjust and apportion the amount receivable under this section as they think fit.

Limitation of remuneration.

88.—(1) Where the remuneration to which an assessor or collector of income tax is entitled under this Act, together with

any allowance to which he may be entitled as assessor or collector of inhabited house duty or land tax, would exceed a sum which, in the opinion of the general commissioners for the division in which he acts, represents a fair remuneration for his trouble, the said commissioners may fix the amount of such remuneration, and the amount so fixed shall be the sole amount receivable by him by way of remuneration, and the other provisions of this Act as to the remuneration of an assessor or collector shall not apply.

(2) The aggregate amount of the remuneration of an assessor or collector under this Act, and any Act relating to land tax or inhabited house duty, shall in no case exceed the sum of one thousand pounds, exclusive of necessary office expenses.

Declaration on taking Office.

Declarations by officers named in Schedule 4.

89.—(1) Every person appointed to one of the offices named in Part I. of the Fourth Schedule to this Act shall, before he begins to act in the execution of this Act so far as relates to the tax under Schedule D, make and subscribe the declaration therein contained, in respect of his office.

(2) The declaration may be made before any general, additional, or special commissioner, but where it is made by any such commissioner, it shall be made either before a general commissioner or a special commissioner.

(3) A person who acts in the execution of his office in relation to the tax under Schedule D (otherwise than in respect of any such declaration made before him) before he has made the prescribed declaration shall forfeit the sum of one hundred pounds.

Areas.

Parishes for purposes of assessment.

90.—(1) The parishes for which assessments of the tax are to be made, and for which assessors and collectors are to be appointed, shall, in England, elsewhere than in the city of London, be the parishes for the time being existing for the purposes of poor law administration, but no alteration of any parish for the purposes of poor law administration shall take effect for the purposes of this Act during any year in which, under any enactment, the annual value of any property adopted under Schedules A and B for the preceding year is taken as the annual value for that year.

(2) If a parish shall become partly in the jurisdiction of one body of general commissioners, and partly in the jurisdiction of one or more other such bodies, the Commissioners of Inland Revenue, by order in writing, shall determine which shall have jurisdiction, and thereupon the whole of the parish shall be within that jurisdiction :

Provided that the parish of Lambeth, in the county of London, shall, for the purposes of the tax and the collection thereof, continue to be divided into the two parts for which separate

jurisdictions existed at the commencement of this Act, and each such part shall, for those purposes, be deemed to be a parish and within the jurisdiction of the general commissioners who at that time had jurisdiction therein.

(3) If at any time the Commissioners of Inland Revenue consider that a parish is so large that it ought to be divided into districts for which separate assessors and collectors should be appointed, they may, with the consent of the Treasury, certify in writing to the general commissioners having jurisdiction therein, that the parish shall be divided into the districts specified in the certificate, at the time therein mentioned, and thereafter each of those districts shall be treated as a parish for which a separate assessment of the tax is to be made, and for which assessors and collectors are to be appointed. Any such division may be cancelled or altered by the Commissioners of Inland Revenue, at any time, with the like consent and by a like certificate.

(4) This section shall not apply to the Inner Temple, Middle Temple, Lincoln's Inn, Gray's Inn, and the Inns of Chancery thereunto respectively belonging.

Universities of Oxford and Cambridge.

91.—(1) The assessment, charge, and collection of tax within the Universities of Oxford and Cambridge shall be subject to the following provisions :—

(*a*) Any college or hall for the time being attached to, or associated with, the University of Oxford, and all offices and employments in connection therewith, and persons residing therein, shall be within the jurisdiction of the general commissioners for that university :

(*b*) The general commissioners for the University of Cambridge shall have jurisdiction in respect of all the university buildings, and the colleges, halls, and public hostels for the time being attached to, or associated with, that university, and of all offices and employments in connection therewith, and of the profits or gains of all persons residing therein :

(*c*) Each of the said jurisdictions shall be deemed to be one parish for the purposes of tax.

Serjeants Inn.

92. The place known as Serjeants Inn in Chancery Lane in London shall, in matters connected with the assessment, charge, and collection of tax, be subject to the jurisdiction of the commissioners acting in the execution of this Act for the City of London.

Transfer and union of parishes.

93.—(1) In England, at any meeting convened for the purpose—

(*a*) the Land Tax Commissioners for any county may, for the purposes of this Act, transfer the jurisdiction of any parish in such county from the division to which it belongs to any other division of the same county, or

to a new division of the same county, which they are hereby empowered to create;

(*b*) the Land Tax Commissioners for any division may, for the purposes of this Act, unite any two or more parishes.

(2) Every such transfer or union of parishes shall be certified in writing, by the respective Land Tax Commissioners, to the Commissioners of Inland Revenue, and shall be subject to the approval of the Treasury.

(3) If the Treasury approve, their approval shall be certified to the general commissioners of the respective divisions by the Commissioners of Inland Revenue.

(4) Thereupon, from the time fixed by the Commissioners of Inland Revenue—

(*a*) the general commissioners for the division so extended or created shall have jurisdiction, under this Act, within the parish so transferred; and

(*b*) any parishes so united as aforesaid shall, for all the purposes of the tax, be considered as one parish.

(5) Where parishes have been united as aforesaid and the union proves to be inconvenient, the Treasury, on receipt of a resolution passed by the Land Tax Commissioners for the division, at a meeting convened for the purpose, may, if they think fit, dissolve the union as regards all or any of the parishes so united.

(6) This section shall not extend to authorise any alteration of the limits or jurisdiction of any of the cities, towns, or places for which separate and distinct quotas of land tax are provided by and enumerated in any Act relating to land tax.

Detached areas.

94.—(1) The Commissioners of Inland Revenue may—

(*a*) order that any detached area shall, for the purposes of this Act, be subject to the jurisdiction and authority of the commissioners executing this Act in and for a county division, prescribed by them, which is near or adjoining thereto, and those commissioners shall thereupon have the same jurisdiction and authority, in all matters within that detached area, as they exercise within the said county division; and

(*b*) order that any detached area shall, for the purposes of this Act, be added to any adjoining or other division or divisions, or be formed into one or more new divisions.

(2) In this section the expression "detached area" means any detached parish, or any part thereof, in Great Britain, locally situate in a county other than that to which it belongs.

Grouping of parishes.

95.—(1) The Land Tax Commissioners acting for any division may, with the assent of the Commissioners of Inland Revenue, group together, for the purposes of collection, parishes

in that division, and any parishes so grouped shall, for those purposes, but for those purposes only, be deemed to be one parish.

(2) Where parishes have been so grouped, the Land Tax Commissioners may, if the grouping proves inconvenient, with the like assent, dissolve the grouping, either as regards all or any of the parishes.

(3) This section shall not apply to Scotland.

Provisions as to jurisdiction of commissioners in Scotland.

96. Where any lands and heritages in Scotland are partly in the jurisdiction of one body of general commissioners and partly in the jurisdiction of another, or where it is desirable, for the convenience of assessment, to transfer any lands and heritages from the jurisdiction of one body of general commissioners to the jurisdiction of another such body, the Commissioners of Inland Revenue, at the request of the general commissioners concerned, shall, by order in writing, determine which body of general commissioners shall have the jurisdiction, and the whole lands and heritages aforesaid shall be within such jurisdiction accordingly.

Power of Commissioners of Inland Revenue to decide doubtful questions as to parishes.

97.—(1) If—

(*a*) a doubt arises as to the parish in which any lands are situate; or

(*b*) any lands are extra-parochial,

the Commissioners of Inland Revenue may, by order in writing, direct that such lands shall, for all the purposes of this Act, be annexed to, and be deemed to be within, such neighbouring parish and such division as they consider most convenient.

(2) Upon the making of any such order the tax in respect of such lands shall be assessed, charged, raised, collected, and levied by and under the authority of the general commissioners for the prescribed division, and by the surveyor, assessors, and collectors for the parish to which such lands have been so annexed, and all the provisions and regulations of this Act relating to assessments, charges, surcharges, and appeals shall apply accordingly.

(3) The Commissioners of Inland Revenue may at any time revoke any such order and substitute any other order in lieu thereof.

(4) If—

(*a*) a doubt arises as to the parish in which a person ought to be assessed and charged to tax; or

(*b*) a person has been or is liable to be assessed and charged to tax in two or more parishes,

the Commissioners of Inland Revenue may order that any such person shall be assessed and charged in such parish as appears to them to be proper, and he shall be assessed and charged accordingly

PART VI.

ASSESSMENT.

Provisions as to Assessment.

General notices to deliver lists and statements.

98.—(1) The assessors appointed to execute this Act shall, within the time, and in the manner, directed by the precept of the general commissioners, cause general notices to be given, requiring all persons who, by this Act, are required to make out and deliver any list, declaration, or statement, to make out and deliver the same to the respective assessors as therein directed within such time as shall be limited by the precept, not being later than twenty-one days from the date of the precept.

(2) General notices shall be given by affixing a notice on, or near to, the door of the church or chapel and market house or cross (if any) of the parish for which the assessors act or, if the parish has no church or chapel or market house or cross, then on or near to the door of the church or chapel nearest to the parish.

(3) The general notices so affixed shall be deemed sufficient notice to all persons resident in the parish, and the affixing of the same, in manner aforesaid, shall be deemed good service thereof.

(4) The assessors shall cause the notices to be from time to time replaced, if necessary, during ten days before the time required for the delivery of the said lists, declarations, and statements.

(5) Any person wilfully tearing, defacing or obliterating any such notice so affixed shall forfeit a sum not exceeding twenty pounds.

Service by assessors of particular notices.

99.—(1) The assessors shall, within the time directed by the precept of the general commissioners, give a particular notice to every person chargeable within the limits wherein they act, requiring him, within such time as shall be limited by the precept, to prepare and deliver to the assessors all such lists, declarations, and statements as are required by this Act to be delivered.

(2) A particular notice may be given either personally, or by leaving a notice at the dwelling-house, place of residence or place of business of the person chargeable, or on the premises to be charged by the assessment.

Delivery of statements in pursuance of notices.

100.—(1) Every person chargeable under this Act, when required to do so by any general or particular notice given in pursuance of this Act, shall, within the period limited by such notice, prepare and deliver to the assessor, a true and correct statement in writing as required by this Act, signed by him, containing—

(*a*) the annual value of all lands and tenements in his occupation, whether situate in one, or more than one, parish;

(*b*) the amount of the profits or gains arising to him, from each and every source chargeable according to the respective schedules, estimated for the period and according to the provisions and rules of this Act.

(2) To the said statement shall be added a declaration that such values or amounts are estimated in respect of all the sources of income mentioned in this Act, describing the same, after deducting only such sums as are allowed.

(3) Every such statement shall be made exclusive of any interest of money or other annual payment arising out of the property of any other person charged in respect thereof.

(4) Every person upon whom a particular notice has been served by an assessor requiring him to deliver a statement of any profits, gains, or income in respect of which he is chargeable under Schedule D or Schedule E, shall deliver a statement in the form required by the notice, whether or not he is so chargeable:

Provided that the penalty inflicted upon any person proceeded against for not complying with this provision who proves that he was not chargeable to tax, shall not exceed five pounds for any one offence.

Persons acting for others.

101.—(1) Every person acting in any character on behalf of any incapacitated person or person not resident in the United Kingdom who, by reason of such incapacity or non-residence in the United Kingdom, cannot be personally charged under this Act, shall, whenever required to do so by any general or particular notice, within the like period, and in any parish in which he may be chargeable on his own account, deliver such a statement as in the last preceding section is described of the profits or gains in respect of which the tax is to be charged on him on account of that other person, together with the prescribed declaration.

(2) Where two or more such persons are liable to be charged for the same person—

(*a*) one statement only shall be required to be delivered which may be made by them jointly, or by any one or more of them; and

(*b*) notice in writing may be given by any such persons to the general commissioners for each division in which they are called upon for a statement stating in which parish or parishes they are respectively chargeable on their own account, and in which of those parishes they desire to be charged on behalf of the person for whom they act, and they shall, if any one of them be liable to be charged on his own account in that parish, be charged therein accordingly by one assessment.

Delivery of statements by persons

102.—(1) If any person shall come into a parish in which he has not been charged to tax, the assessor, collector, or sur-

coming to reside in a parish.

veyor may give him notice in writing to deliver, within fourteen days from the giving of the notice—

(*a*) a declaration in writing, signed by him, specifying the parish and county in which he has been assessed; or

(*b*) in default thereof, a statement in order that he may be assessed and charged in the parish into which he has come.

(2) A person who neglects or refuses to deliver, within the time limited, any such declaration or statement, or who makes a declaration or statement which is false or untrue in any particular, shall forfeit a sum not exceeding twenty pounds.

(3) If in any case a person who is, or who resides, in any parish has not been assessed therein, the commissioners acting for the parish may assess him, as though he had been resident there at the time of the publication of the general notices directed by this Act, unless he proves to their satisfaction that he has been duly assessed in some other parish.

Delivery of lists by persons in receipt of taxable income belonging to others.

103.—(1) Every person who, in whatever capacity, is in receipt of any money or value, or of profits or gains arising from any of the sources mentioned in this Act, of or belonging to any other person who is chargeable in respect thereof, or who would be so chargeable if he were resident in the United Kingdom and not an incapacitated person, shall, whenever required to do so by any general or particular notice, prepare and deliver, within the period mentioned in such notice, a list in the prescribed form, signed by him, containing—

(*a*) a true and correct statement of all such money, value, profits or gains;

(*b*) the name and address of every person to whom the same shall belong;

(*c*) a declaration whether every such person is of full age, or a married woman living with her husband, or a married woman whose husband is not accountable for the payment of any tax charged on her, or is resident in the United Kingdom or is an incapacitated person.

(2) If any person above described is acting jointly with any other person, he shall, in like manner, deliver a list of the names and addresses of all persons joined with him at the time of delivery of the list mentioned in the last preceding subsection.

(3) (*a*) A trustee who has authorised the receipt of profits arising from trust property by the person entitled thereto, or by the agent of such person, if that person or agent shall actually receive the same under that authority; or

(*b*) An agent or receiver of any person resident in the United Kingdom, other than an incapacitated person,

shall not, if he returns a list, as required by this section, of the name, address and profits of that person, be required to do any other act for the purpose of the assessment of that person, unless the commissioners acting in the execution of this Act in

respect of the assessment to be made on that person, require the testimony of the trustee, agent, or receiver, as the case may be, in pursuance of the provisions of this Act.

Lists of lodgers and inmates.

104. Every person, when required to do so by a general or particular notice under this Act, shall, within the time limited thereby, prepare and deliver to the assessor a list, in writing, containing to the best of his belief—

(*a*) the name of every lodger or inmate resident in his dwelling-house; and

(*b*) the name and ordinary place of residence of any such lodger or inmate who has any ordinary place of residence elsewhere at which he can be assessed and who desires to be assessed at such ordinary place of residence.

Lists of employees.

105.—(1) Every employer, when required to do so by notice from an assessor, shall, within the time limited by the notice, prepare and deliver to the assessor a return containing—

Amended by Finance Act 1920 s. 32 & 3rd Sch.

(*a*) the names and places of residence of all persons employed by him; and

(*b*) the payments made to those persons in respect of that employment, except persons who are not employed in any other employment and whose remuneration in the employment for the year does not exceed the sum for the time being fixed as the limit for total exemption from tax,

and the provisions of this Act with respect to the failure to deliver lists, declarations, and statements, in accordance with a general or particular notice, shall apply to any such return:

Provided that an employer shall not be liable to any penalty for omitting from any such return the name or place of residence of any person employed by him and not employed in any other employment, if it appears to the general commissioners, on inquiry before them, that such person is entitled to total exemption from tax.

(2) Where the employer is a body of persons, the secretary of the body, or other officer (by whatever name called) performing the duties of secretary, shall be deemed to be the employer for the purposes of this section, and any director of a company, or person engaged in the management of a company, shall be deemed to be a person employed.

(3) This section shall extend, in the case of weekly wage-earners to whom the provisions of this Act as to quarterly assessment apply, so as to enable returns to be required at such times and intervals as may be fixed by regulations made by the Commissioners of Inland Revenue.

(4) Where an employer is a body corporate (including a company), that body corporate shall be liable to a penalty for failure to deliver a return in pursuance of this section, as well

as the secretary or other officer performing the duties of secretary of the body corporate.

Officers responsible in cases of bodies of persons.

106.—(1) The chamberlain or other officer acting as treasurer, auditor or receiver for the time being of any body of persons chargeable to tax, shall be answerable for doing all such acts as are required to be done under this Act, for the purpose of the assessment of such body and for payment of the tax, and for the purpose of the assessment of the officers and persons in the employment of such body :

Provided that, in the case of a company, the person so answerable shall be the secretary of the company or other officer (by whatever name called) performing the duties of secretary.

(2) Every such officer as aforesaid may from time to time retain out of any money coming into his hands, on behalf of the body, so much thereof as is sufficient to pay the tax charged upon the body, and shall be indemnified for all such payments made in pursuance of this Act.

Penalties for neglect to deliver lists, declarations and statements.

107.—(1) A person who neglects or refuses to deliver, within the time limited in any general or particular notice, or wilfully makes delay in delivering a true and correct list, declaration, or statement, which he is required under this Act to deliver, shall—

(*a*) if proceeded against before the general commissioners, forfeit a sum not exceeding twenty pounds and treble the tax which he ought to be charged under this Act, and such penalty shall be recovered in the same manner as any other penalty under this Act, and the increased tax shall be added to the assessment; or

(*b*) if proceeded against by action or information in any court, forfeit a sum of fifty pounds.

(2) The commissioners shall also proceed to assess or cause to be assessed every such person who makes default as aforesaid.

(3) If any person who is required to deliver a list, declaration, or statement on behalf of any other person, delivers an imperfect list, declaration, or statement, and declares himself unable, within the time limited to deliver a more perfect list, declaration, or statement, and states the reasons for his inability, he shall not if the said commissioners are satisfied with his explanation and grant further time for delivery, be liable to the penalty prescribed by this section, if he delivers, within the further time granted, as perfect a list, declaration, or statement as the nature of the case permits.

(4) Provided as follows :—

(*a*) If it appears to the commissioners, on enquiry before them, that a person, to or on whom the assessor has not delivered or served a particular notice, is entitled to exemption from tax, that person shall not be liable to any penalty for not delivering a statement :

(*b*) A person chargeable in any department of office by commissioners specially appointed to act for that department, in respect of profits arising from an office, pension, or stipend, shall not be liable to any penalty for not delivering a statement thereof unless the assessor for that department has required a statement from him by a particular notice.

Duties of assessors after delivery of notices.

108.—(1) The assessor shall make out and deliver to the surveyor of the district a list containing—

(*a*) the names of all persons to or on whom notices have been delivered or served in pursuance of this Act;

(*b*) the names of all persons chargeable within the limits of the assessor, distinguishing those who have duly delivered statements, and those who have not, and those who have given notice to be assessed by the special commissioners;

(*c*) the names of all persons who have been returned as lodgers or inmates within the aforesaid limits, or as chargeable within, but having a residence outside, the same;

(*d*) the names of all persons employed by any employer within the aforesaid limits who have been returned to the assessor in accordance with the provisions of this Act.

(2) The assessor for every parish shall appear personally before the general commissioners, at a meeting appointed by them, and shall make oath, before them, that the general notices prescribed by this Act have been duly affixed and that, to the best of his knowledge, all notices required to be delivered or served have been duly delivered or served, and that the list delivered by him to the surveyor contains the name of every person, within his knowledge, to or on whom notice was required to be delivered or served.

(3) If any assessor neglects to appear before the said commissioners, refuses to take the oath, or omits or neglects to return to the surveyor the name of any person whose name ought to be included in any such list, he shall forfeit a sum not exceeding twenty pounds.

Power of surveyor to serve notices in certain cases.

109. The surveyor may at any time cause a notice to be delivered or served—

(*a*) to or on any person to whom the assessor has neglected to give a notice which ought to have been given; and

(*b*) to or on any person coming to reside in any parish after the expiration of the general notices prescribed by this Act.

Contents of assessments under Schedules A and B.

110.—(1) The assessments under Schedules A and B for any parish shall contain—

(*a*) the full and just annual value of all lands, tenements, hereditaments and heritages estimated in each particular case as directed by this Act; and

(*b*) the names of the occupiers and proprietors thereof.

(2) Such assessments, together with all statements which have been delivered to the assessors, both of annual value and of any deductions claimed to be made therefrom, shall be progressively numbered.

Instruction and assistance of assessors.

111. The general commissioners and every surveyor shall, according to their respective powers and authorities, instruct and assist, on application by him, any assessor who is unable to make his assessments in accordance with this Act, or who is obstructed therein.

Provision for making assessments where no returns are received.

112. If the assessor does not receive a statement from a person liable to be charged to tax, he shall to the best of his information and judgment—

(*a*) make an assessment upon that person of the amount at which he ought to be charged under Schedules A, B, and E; and

(*b*) estimate the amount at which that person ought to be charged under Schedule D, and make a return to the commissioners of the name and address of that person and of any other particulars which the commissioners may require.

Delivery and examination of assessments and statements

113.—(1) (*a*) On or before the day appointed by the general commissioners every assessor shall deliver to them—

(i) his certificates of assessments under Schedules A, B, and E; and

(ii) all statements and lists which have been received by him before the appointed day.

(*b*) Statements and lists received after the appointed day from persons to be charged shall be delivered to the commissioners.

(2) On the delivery to the general commissioners by the assessor of any certificates of assessments and of estimate, and their acceptance thereof, they shall forthwith deliver the same to the surveyor for examination.

Inspection of parish books.

114.—(1) The general commissioners, surveyors, and assessors, or any person authorised by them or any of them may, respectively, in any place within the limits for which they act, from time to time, and at all seasonable times, without payment of any fee, inspect, and take copies or extracts from any book kept by a parish officer or other person of or concerning poor rates, or any other public taxes, rates, or assessments, or concerning contributions under the management of the kirk sessions.

(2) A person having the custody of, or power over, any such book who fails to permit such inspection, or the making of copies or extracts, or to attend the general commissioners with any such books when required to do so, shall for every such offence incur a penalty of ten pounds.

Production of rate books to general commissioners.

115.—(1) In England the assessors shall, at the time of bringing in their assessments under Schedules A and B, if required to do so by the surveyor, or by the respective general commissioners, give notice to the overseers of the parish in which they act, to produce to the commissioners the rate book, or a true copy thereof, and a true copy of the last poor rate made in that parish.

(2) The overseers shall produce the rate book or copy, and the copy of the rate, to the commissioners, or deliver the same to the surveyor for their use.

(3) If the surveyor satisfies the said commissioners that the assessments, or any of them, have not been made in accordance with this Act, the commissioners may summon any assessor or overseer, and examine him on oath—

(*a*) as to the basis on which the rates have been made on the respective properties;

(*b*) as to what property, if any, has not been rated; and

(*c*) as to the properties which should be assessed on profits, or on an average of profits under this Act.

(4) The surveyor shall compare the assessments made with the last poor rate, and ascertain whether the assessments have been made on all the properties situate in each parish and in accordance with this Act, and may rectify any assessment in any respect.

Power of assessors and surveyors to survey, &c., lands.

116.—(1) If—

(*a*) a person chargeable does not, after due notice under this Act, deliver a statement of the annual value of property in his occupation, estimated according to the provisions and rules applicable to the case; or

(*b*) the commissioners are not satisfied with any statement which has been delivered,

the assessor or surveyor, as the case may be, on obtaining a signed order of the general commissioners to that effect, and after two days' notice to the occupier, may, with the assistance of a person or persons of skill named in the order, at all seasonable times in the daytime, view and examine any lands or property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at or by reference to which the same ought to be charged, and may enter upon any lands or grounds, whether enclosed or not, and measure and survey the same, if he cannot otherwise ascertain the annual value thereof.

(2) This section shall not apply within the administrative county of London.

Powers of assessors for public departments.

117.—(1) (*a*) The assessors for any public department or office for which commissioners are specially appointed under this Act shall, on request, be furnished, free of charge, by any officer in any such department or office or by any agent by whom the same are payable, with true accounts of any salaries, fees, wages, perquisites, profits, pensions, or stipends chargeable under Schedule E.

(*b*) Every such assessor shall have access to all documents in his department or office which concern any such payments.

(*c*) Every such assessor may, if he is dissatisfied with any such account as aforesaid, or in any case in which it may be necessary, require, from any person to be charged, an account of any salary, fees, wages, perquisites, profits, pensions, or stipend, within the like period as is limited for the delivery of statements of profits or gains under this Act, and under the like penalty as is provided in the case of failure to deliver such statements.

(2) The assessors shall assess the persons who hold offices, or are entitled to pensions or stipends, in accordance with the annual amount thereof from the documents, accounts and papers in their respective departments, and shall deliver to the respective commissioners, within the time prescribed by them, signed certificates of their assessments, in the manner prescribed in respect of assessors for any parish. The said certificates of assessments shall be verified on oath, and made without concealment or favour upon the assessors and all other persons employed in their respective departments or offices, and upon persons in receipt of pensions and stipends.

(3) Every assessment shall set forth—

(*a*) the full and just annual emoluments of every office and employment of profit, and the full annual amount of every pension or stipend;

(*b*) the names of the persons entitled thereto; and

(*c*) the tax payable in each case.

(4) An assessor who fails to comply with the provisions of this section shall be liable to a penalty not exceeding one hundred pounds and not less than twenty pounds.

Abstracts of returns.

118.—(1) The clerks to the respective general commissioners shall, with all convenient speed, abstract the particulars contained in the lists and statements delivered to the commissioners, into books provided for the purpose, and according to the forms prescribed by the Commissioners of Inland Revenue.

(2) The abstracts shall contain the names of the persons delivering such lists and statements, and the several amounts of profits returned by them respectively, and shall be delivered to the commissioners.

(3) Every surveyor who has made the prescribed declaration shall be allowed free access to the books of abstract at all seasonable times and may take copies of or make extracts from the same.

Power of surveyors to examine assessments and statements.

119.—(1) The surveyor may examine all statements and assessments made for any parish for any year of assessment, whether the said assessments have been signed and allowed or not.

(2) Every person having the custody of any statement shall, on request of the surveyor, deliver it into his custody, taking his receipt for the same; and every person having the custody of any assessment shall, on the like request, produce the same to the surveyor, who may take charge of it until he has taken such copies or extracts as may be necessary.

Allowance of assessments under Schedules A, B, and E, by general commissioners.

120.—(1) The general commissioners shall take into consideration the assessments under Schedules A, B, and E, delivered by the assessors, after they have been examined by the surveyor, and if he has not objected to the assessments and the commissioners are satisfied that they have been made truly and without fraud, and so as to charge the persons, properties, and profits to which they relate with the full tax which ought to be charged, they shall sign and allow them.

(2) If the surveyor objects to, and applies for the revision of, any such assessment, and suggests, in writing, to the general commissioners any error, mistake, omission, or fraud in making the same, the commissioners shall, to the best of their judgment, rectify the assessment, so that the proper tax may be fully charged according to the intent and meaning of this Act.

Assessments under Schedule D.

121.—(1) Statements of profits or gains under Schedule D shall, unless an assessment thereon is required to be made by the special commissioners, be laid before the additional commissioners.

(2) Within a reasonable time after the surveyor has examined the statements, the additional commissioners shall appoint meetings for the consideration of all such statements as are then, or from time to time, delivered to them.

(3) If—

(*a*) the additional commissioners are satisfied that a statement has been bonâ fide made in accordance with this Act, and so as to enable them to assess the person with the full tax which ought to be charged; and

(*b*) no information is given to the additional commissioners as to the insufficiency of the statement, and the surveyor makes no objection thereto, which he is hereby authorised to make for sufficient cause,

the additional commissioners shall direct an assessment to be made in accordance with the statement:

Provided as follows:—

(i) If the surveyor then declares himself dissatisfied with the determination of the said additional commissioners, as not being in accordance with the true intent and meaning of this Act, he may require

them to state and sign a case, giving their determination thereon, for the opinion of the general commissioners for the division, which they shall sign and state accordingly :

(ii) The case so stated and signed shall be delivered to the surveyor, who shall transmit it to the general commissioners. The general commissioners shall, with all convenient speed, return the case with their opinion subscribed thereon, and the assessment shall be altered or confirmed accordingly.

(4) If—

(*a*) a person makes default in the delivery of a statement in respect of any tax under Schedule D with which he has not been otherwise charged; or

(*b*) the additional commissioners are not satisfied with a statement which has been delivered, or have received any information as to its insufficiency; or

(*c*) the surveyor makes an objection in writing to a statement as aforesaid, setting forth the cause thereof,

the additional commissioners shall make an assessment on the person concerned in such sum as, according to the best of their judgment, ought to be charged on him.

(5) The additional commissioners may refer any statement to the general commissioners, without making any assessment thereon, by delivering to them a case in writing setting forth the matters in question, either of law or of fact, relating thereto, and the general commissioners shall proceed to enquire into the merits of such statement, in the like manner as they are authorised to do in the case of an appeal against an assessment, and thereupon an assessment shall be made in accordance with the determination of the general commissioners.

(6) The surveyor may, at all seasonable times, examine any assessment made by the additional commissioners before it is delivered to the general commissioners, and, if he discovers any error requiring amendment, he shall certify the same to the commissioners by whom the assessment was made, who, on sufficient cause shown to them, shall make any amendment which they consider is required.

(7) If the surveyor makes an objection in writing to the additional commissioners, which he is hereby authorised to do upon sufficient cause, as to the amount of an assessment made by them, they shall certify his objection, together with their reasons for making the assessment, and any information they have obtained respecting it, to the general commissioners.

(8) The surveyor shall give notice of his objection and particulars thereof to the person assessed, in order that he may appear before the general commissioners in support of the assessment.

Certificates of assessments

122.—(1) The additional commissioners shall, as their assessments are from time to time completed, cause to be made

out and entered in books provided for the purpose, certificates of assessments, in the form prescribed by the Commissioners of Inland Revenue, distinguishing the parish for which each assessment is made, and containing— ments under Schedule D.

(*a*) the names, surnames, and addresses of the persons assessed, progressively distinguished by numbers or letters; and

(*b*) the sums which ought to be paid by them respectively.

(2) The assessments shall be signed by the additional commissioners, and shall be delivered from time to time, together with the statements delivered by the persons assessed, and any particulars furnished by the respective assessors relating to the assessments, under cover sealed up, to the general commissioners, but no notice of any such assessment shall be delivered to any person assessed until fourteen days after the surveyor has had notice of the delivery of the assessments, so signed as aforesaid, to the general commissioners.

(3) The assessments under Schedule D, certified and delivered by the additional commissioners to the general commissioners shall be allowed and confirmed by the general commissioners after the time for hearing appeals against such assessments has expired.

Right of persons chargeable under Schedule D to be assessed by the special commissioners.

123.—(1) A person chargeable under Schedule D, who does not claim the exemption granted in a case where the total income from all sources does not exceed one hundred and thirty pounds a year, may require that all proceedings in order to an assessment upon him under that schedule shall be taken before the special commissioners, instead of before the additional or the general commissioners, and in that case shall deliver a notice of his request to the assessor of the parish, together with the statement of his profits or gains, for transmission to the surveyor of the district. The notice and statement shall be delivered within the time limited by the general notice under this Act for delivery of lists and statements.

(2) The surveyor shall, after examining the statement, make an assessment to the best of his judgment, and deliver a certificate thereof, together with the statement, to the special commissioners, who, after examination thereof, shall sign and allow such an assessment as appears to them just and proper, which shall be subject to appeal as hereinafter provided.

(3) The special commissioners shall notify the amount of the charge to the person charged, who shall pay the tax to the proper officer.

Special commissioners to assess profits of railway companies.

124. Assessments in respect of the annual value or profits or gains arising from a railway shall be made by the special commissioners, who shall notify their assessment to the secretary or other officer of the company upon which it is made, and the amount of the assessment shall be paid, collected, and levied in like manner as any other assessment made by the special commissioners.

Additional Assessments.

Additional assessments

Anderton v Burnell 1932 1 K.B. 271

125.—(1) If the surveyor discovers—

that any properties or profits chargeable to tax have been omitted from the first assessments; or

that a person chargeable has not delivered any statement, or has not delivered a full and proper statement, or has not been assessed to tax, or has been undercharged in the first assessments; or

that a person chargeable has been allowed, or has obtained from and in the first assessments, any allowance, deduction, exemption, abatement, or relief not authorised by this Act,

then and in every such case—

(i) where the tax is chargeable under Schedule A, B, or E :—

(*a*) If the first assessments have not been signed and allowed, the surveyor shall amend the assessment and assess the person liable to the full amount, and at the full rate of tax, at which he ought to be charged;

(*b*) If the first assessments have been signed and allowed, the surveyor shall certify the particulars to the general commissioners, who shall sign and allow an additional first assessment in accordance therewith :

Provided that any such additional first assessment shall be subject to appeal and other proceedings as in the case of a first assessment :

(ii) where the tax is chargeable under Schedule D, the additional commissioners shall make an assessment, on the person chargeable, in an additional first assessment, in such a sum as, according to their judgment, ought to be charged, and any such assessment shall be subject to objection by the surveyor, and to appeal.

(2) An assessment may be amended, or an additional first assessment may be made at any time not later than three years after the expiration of the year of assessment.

(3) Any assessments not made at the time when the first assessments are signed and allowed shall, as soon as they are made, be added to the first assessments, and to the respective duplicates thereof, by means of separate forms of assessment and duplicate.

Surcharges.

Certificates and notices of surcharges.

126.—(1) If the surveyor discovers that a person liable to tax has not been charged in respect thereof in any first or additional first assessment, he may, at any time within three years after the expiration of the year of assessment for which

that person ought to have been charged, surcharge, to the best of his judgment, the person liable, to the amount which ought to have been charged for that year.

(2) In every such case the surveyor shall certify the particulars of the omission, and of the surcharge, to the general commissioners, and shall give to any person so surcharged notice of the surcharge and particulars thereof.

(3) The general commissioners, upon the delivery of the certificate and upon oath being made, by the surveyor or some other credible witness, that service of the notice of surcharge has been duly made upon the person surcharged, shall sign and allow the certificate, as hereinafter prescribed, subject to appeal.

(4) Any such certificate of surcharge shall not be signed or allowed, nor shall any appeal against the surcharge be heard, by the general commissioners, before the expiration of ten days after service of the notice of surcharge.

(5) The certificate of the surveyor, together with the oath of service of the notice of surcharge, shall be sufficient proof of the contents thereof, unless, on the production of the notice to the general commissioners, the contrary is shown by the person surcharged, and no other proof than as aforesaid of the contents of any such notice shall be required before the certificate is signed and allowed, or on appeal therefrom, or in any matter relating thereto.

(6) The oath of service of notice of surcharge shall be to the effect that a notice was duly served, upon each person mentioned in the certificate, containing the particulars as set forth therein, on the day or days mentioned in the certificate.

Power of person surcharged to make an amended return.

127.—(1) A person to whom such a notice of surcharge has been given may, whether he has previously delivered a statement or not, within ten days from the service of the notice—

(*a*) deliver to the surveyor a true and perfect return, containing all the particulars required by this Act; or

(*b*) give notice in writing to the surveyor that he abides by the statement previously delivered by him.

(2) To such return or notice shall be annexed a declaration signed by the person to whom the notice of surcharge was given and further signed and attested by one or more credible witnesses, and the declaration shall state, as the case may require—

(*a*) the grounds and cause of the neglect to deliver a statement; or

(*b*) the grounds and cause of every omission made, or stated in the notice of surcharge to have been made, in any statement delivered by him; or

(*c*) the grounds and cause of every claim of exemption, abatement, relief, allowance, or deduction made in any such statement; and

(*d*) that the statement by which he abides, or the return to which the declaration is annexed, is a true and

perfect return of all particulars required by this Act, to the best of the judgment and belief of the declarant; and

(*e*) that any neglect, omission, or claim was not made with intent to defraud the revenue.

(3) If a person, in any such declaration as aforesaid, wilfully and fraudulently declares anything which is false, he shall be guilty of a misdemeanour, and shall be liable to imprisonment not exceeding six months, and to a fine not exceeding treble the amount of tax for which he has been surcharged, as the court shall order.

The indictment for any such misdemeanour shall be laid in the county in which the declaration was exhibited to the general commissioners.

(4) If the surveyor is satisfied with the statement or return and the declaration, he may certify his satisfaction therewith to the general commissioners, and the commissioners shall thereupon cause the person surcharged to be charged on the amount set forth in the statement or return, in single rate of tax.

Power of surveyor to object to amended return or declaration.

128.—(1) The surveyor may object to any such statement, return, or declaration, and in that case—

(*a*) he shall serve notice of objection on the person surcharged; and

(*b*) he shall certify the statement or return and the declaration, together with the cause of his objecton, to the general commissioners.

(2) The general commissioners shall thereupon cause a charge to be made, in accordance with the said certificate of objection, and no abatement shall be made therefrom, except upon an appeal by the person surcharged.

Allowance of surcharges.

129.—(1) If, within ten days after the service of the notice of surcharge, the person surcharged delivers a return and declaration to which the surveyor objects, that delivery shall operate as a notice of appeal to the general commissioners against the surcharge.

(2) If the person surcharged does not, before the expiration of ten days after service of the notice of surcharge, deliver a return or declaration, the general commissioners may, if he or his agent appears upon the day appointed for hearing appeals against surcharges and delivers a return and declaration as is herein required, hear and determine the matter, although the person surcharged has not given notice of his intention to appeal.

(3) If, upon the said day, neither the person surcharged nor his agent appears, or in default of the delivery of a return or declaration as aforesaid, the general commissioners shall confirm the certificate of surcharge.

(4) If—

(*a*) the commissioners do not meet before the time limited for the hearing of appeals from the surcharges of the surveyor; or

(*b*) the surveyor has not had notice of a meeting of the commissioners,

the commissioners shall, at their next subsequent meeting, sign and allow the certificates, and afterwards hear and determine all appeals therefrom.

(5) No surcharge shall be allowed and signed unless the certificate thereof has been delivered to the general commissioners within three years after the expiration of the year of assessment in respect of which the surcharge is made.

(6) In default of a meeting of the commissioners, the delivery of a certificate of surcharge by the surveyor to their clerk shall be a sufficient delivery.

Supplementary assessments.

130.—(1) A certificate of surcharge, as aforesaid, shall be sufficient authority to the general commissioners for causing supplementary assessments to be made from time to time.

(2) Supplementary assessments shall include—

(*a*) all surcharges according to the certificates of surcharge, amended in cases requiring amendment, according to the determination of the commissioners;

(*b*) all treble tax, or any part thereof, assessed over and above the rate or rates of tax prescribed; and

(*c*) all penalties imposed by the commissioners for offences under this Act.

Weekly Wage-earners.

Power of Commissioners of Inland Revenue to make regulations as to weekly wage-earners.

131. The Commissioners of Inland Revenue may make regulations generally, with respect to the assessment, charge and collection of income tax, in the case of weekly wage-earners to whom the provisions of this Act with regard to quarterly assessment apply, and with respect to the procedure to be adopted for the purpose, and may, in particular, by those regulations in the case of those weekly wage-earners, provide for assessment and charge by the surveyor, and for collection by a collector appointed by them, and for the application of the provisions and rules applicable to Schedule E, in cases where those provisions and rules are not otherwise applicable, but the right of appeal to the general commissioners shall not be affected.

Provisions against Fraudulent Practices.

Penalty for fraudulent conversion of property or making fraudulent statements, &c.

132.—(1) Where a person who ought to be charged with tax, as directed by this Act, is not duly assessed and charged by reason that he has—

(*a*) fraudulently changed his place of residence or fraudulently converted, or fraudulently released, assigned, or conveyed any of his property; or

(*b*) made and delivered any statement or schedule which is false or fraudulent; or

(*c*) fraudulently converted any of his property, which was chargeable, by altering any security relating thereto or by fraudulently rendering it temporarily unproductive, in order not to be charged for the same or any part thereof; or

(*d*) been guilty of any falsehood, wilful neglect, fraud, covin, art or contrivance whatsoever,

such person shall, on proof thereof to the general commissioners for the division in which he has been charged, or, if he has not been charged, then for any division in which he is chargeable, be assessed and charged treble the amount of the charge which ought to have been made upon him :

Provided that, if any charge has been made, but that charge is less than the charge which ought to have been made, such person shall be assessed and charged, over and above the former charge, treble the amount of the difference between the charge which was made and the charge which ought to have been made, such amount to be added to the assessment.

(2) A person who knowingly and wilfully aids, abets, assists, incites or induces another person to make or deliver a false or fraudulent account, statement, or declaration, of or concerning any profits or gains chargeable, or the yearly rent or value of any lands, tenements, hereditaments, or heritages, or any matters affecting any such rent or value, shall for every such offence forfeit the sum of fifty pounds.

PART VII.

APPEALS.

Prohibition against altering assessments except on appeal.

133.—(1) (*a*) Save where expressly authorised by this Act, the general commissioners shall not alter any assessment before the time for hearing and determining appeals, and then only in cases of assessments appealed against, and in accordance with their determination.

(*b*) If the clerk to the commissioners or any other person makes, causes, or allows to be made, in any assessment, any unauthorised alteration, he shall incur a penalty of fifty pounds.

(2) An appeal, once determined by the commissioners, shall be final, and neither the determination of the commissioners, nor the assessment made thereon, shall be altered, except by order of the Court when a case has been required as provided by this Act.

(3) Where an objection has been made by the surveyor to an assessment upon any person, and that objection has been dealt with and determined on appeal, the surveyor shall not, thereafter, make any further charge for the same year, upon that person, in respect of the same matter, property, or profits included in the assessment to which the objection, so determined, was made.

Notices of assessments and time for hearing appeals.

134.—(1) As soon as the assessments under Schedules A and B for any parish have been signed and allowed, the general commissioners shall cause notice thereof, and of the day for hearing appeals therefrom, to be given in such manner as they deem expedient.

(2) Any such notice may be given—

(*a*) by delivering a copy of the assessment to the assessor of the parish for inspection by the persons assessed, together with a notice of the day of appeal, to be affixed on or near to the church door or on any other public place in the parish; or

(*b*) by delivering to each person assessed a notification of the amount of his assessment and of the day of appeal.

(3) With respect to assessments under Schedule D, the general commissioners shall cause a general notice to be fixed up in their office, or left with their clerk, and also to be affixed on or near the door of the church or chapel of each parish or if there be no such church or chapel in any such parish, of the church or chapel of some adjoining parish, limiting a reasonable time for hearing appeals, and, except as otherwise provided in this Act, no appeal shall be heard after the time so limited.

Notice of meetings to hear appeals.

135. Notice of appeal meetings to be held by the general commissioners shall also be given to the surveyor by the clerk to the commissioners.

Right of appeal.

136.—(1) A person aggrieved by any assessment upon him, made by the additional commissioners, or by the assessor for any parish, or by a surveyor, in any first or additional first assessment, or by any objection by the surveyor to an assessment made by the additional commissioners, shall be entitled to appeal to the general commissioners, on giving notice in writing to the surveyor, within twenty-one days after the date of the notice of such assessment or objection.

See Finance Act 1922 s. 19

(2) Any owner or other person in receipt of the rent of any lands, although not the occupier thereof, who is aggrieved by the amount of the annual value of the lands under Schedule A shall have the same right of appeal to the general commissioners as if the assessment were made upon himself.

(3) If it be shown to the satisfaction of the general commissioners that owing to absence, sickness or other reasonable cause, any person has been prevented from appealing in due time, or from attending at the hearing of an appeal on the day fixed for that purpose, they may postpone the hearing of his appeal for such reasonable time as they think necessary, or may admit the appeal to be made by any agent, clerk or servant on his behalf.

(4) (*a*) On the application of any person who has been assessed, and who has removed from the division in which the assessment was made, without having appealed in that division,

the Commissioners of Inland Revenue may, if they think fit, authorise the commissioners of the division to which that person has removed to hear and determine his appeal against the assessment, and those commissioners shall proceed accordingly.

(*b*) Any sum from which the appellant may not be relieved on such appeal, shall be recovered and levied as if the appeal had been heard and determined by the commissioners of the division in which the assessment was made.

Procedure on appeals.

137.—(1) The general commissioners shall cause notice of the day for hearing appeals to be given to every appellant, and shall meet together for the hearing of appeals from time to time, with or without adjournment, until all appeals have been determined.

(2) The surveyor and the assessor may attend every appeal, and shall be entitled—

(*a*) to be present during all the time of the hearing, and at the determination of the appeal; and

(*b*) to produce any lawful evidence in support of the assessment or surcharge; and

(*c*) to give reasons in support of the assessment or surcharge.

(3) (*a*) Upon any appeal, the general commissioners may permit any barrister or solicitor to plead before them on behalf of the appellant or officers, either vivâ voce or in writing, or may hear any accountant.

(*b*) If the general commissioners refuse to permit a barrister or solicitor to plead before them, or to hear any accountant, the appellant may, in lieu of proceeding with his appeal before them, appeal to the special commissioners, who shall hear the barrister, solicitor, or accountant.

(*c*) In this subsection "accountant" means a person who has been admitted a member of an incorporated society of accountants.

(4) If, on an appeal, it appears to the majority of the commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other lawful evidence, that the appellant is overcharged by any assessment or surcharge, the commissioners shall abate or reduce the assessment or surcharge accordingly, but otherwise every such assessment or surcharge shall stand good.

(5) If, on any appeal, it appears to the commissioners that the person assessed or surcharged ought to be charged in an amount exceeding the amount contained in the assessment or surcharge they shall charge him with the excess.

(6) (*a*) Appeals against surcharges shall be heard and determined in like manner as appeals against first assessments.

(*b*) If a surcharge is allowed on appeal by the general commissioners, in whole or in part, the assessment shall be made upon the amount of the surcharge allowed in treble the rate of tax prescribed.

Provided that, if the commissioners are of opinion—

(i) that the assessment might have been amended by the surveyor by means of the original statement of the appellant;

(ii) that the alleged default, neglect, or omission, or the claim of exemption, abatement, relief, allowance, or deduction was not wilfully made with intent to defraud the revenue;

(iii) that the appellant was prevented from making an amended return in due time by absence, sickness, or other sufficient cause;

(iv) that there was reasonable cause of doubt or controversy, on the part of the appellant, on the subject-matter of appeal;

the commissioners may remit the treble rate of tax, in whole or in part, and may charge at the single rate of tax only.

Power to cause land to be valued on appeal.

138.—(1) If on appeal against an assessment under Schedule A or Schedule B any dispute arises as to the annual value of any lands, tenements, hereditaments, or heritages, the general commissioners may, if they consider it necessary, and shall, if required by the appellant, direct the appellant to cause a valuation to be made by a person of skill named by them, and may require the same to be verified on the oath of such person, and the annual value shall be determined in accordance with that valuation.

(2) If the appellant does not proceed, with effect, to cause such valuation to be made, the commissioners shall determine the annual value according to the best of their judgment.

(3) The costs and charges of any such valuation shall abide the final determination of the commissioners, and, if the value so found exceeds the value alleged by the appellant, the commissioners may order him to pay the costs and charges of the valuation, but if they are of opinion that such costs and charges have not been incurred through any default of the appellant, they shall issue an order for the payment of the said costs and charges by the Commissioners of Inland Revenue.

(4) This section shall not apply within the administrative county of London.

Power of general commissioners on appeal to issue precepts.

139.—(1) If the general commissioners have received notice of appeal against an assessment made by the additional commissioners, or see cause to allow the objection of the surveyor to any such assessment, they shall issue a precept to the appellant ordering him to deliver to them, within the time limited by the precept, a schedule containing such particulars, for their information, as they may demand under the authority of this Act respecting—

(*a*) the property of the appellant; or

(*b*) the trade, profession, employment or vocation carried on or exercised by him; or

(*c*) the amount of his profits or gains, distinguishing the particular amounts derived from each separate source; or

(*d*) any deductions made in arriving at his profits or gains,

which particulars the said general commissioners are hereby empowered and required to demand at their discretion whenever the same shall appear to them necessary for the purposes mentioned in this Act.

(2) The general commissioners may issue further precepts whenever they consider it necessary for the purposes aforesaid, until complete particulars have been furnished to their satisfaction.

(3) A person to whom a precept is issued shall deliver the schedule required, within the time limited, and in default thereof, shall forfeit a sum not exceeding twenty pounds and treble the tax at which he ought to be charged.

(4) Any surveyor may, at all reasonable times, inspect and take copies of or extracts from any schedule.

Power to amend statements or schedules.

140.—(1) A person who has delivered a statement or schedule and discovers any omission or wrong statement therein, may deliver an additional statement or schedule rectifying the same, and shall not thereafter be liable to any proceeding by reason of his omission or wrong statement.

(2) A person who has not delivered a statement or schedule, within the time limited, may deliver it at any time before proceedings for recovery of a penalty, incurred in respect of such non-delivery, have been commenced, and thereafter no such proceedings shall be taken.

(3) (*a*) If proceedings for recovery of any such penalty have been commenced before the general commissioners, they may, on proof to their satisfaction that no fraud or evasion was intended, stay the proceedings, either on payment of the costs then incurred, or without any such payment.

(*b*) If proceedings have been commenced in any court, the general commissioners may certify that in their judgment no fraud or evasion was intended, and the court may, on summary application, stay the proceedings, on such terms as to the court may seem fit.

(4) If a person has delivered an imperfect statement or schedule, and satisfies the general commissioners that there is a sufficient reason why a perfect statement or schedule cannot be delivered within due time, the commissioners shall extend the time for delivery as from time to time they think fit. During any such extension of time, a person who has delivered as perfect a statement or schedule as from the nature of the case he was able to deliver, shall not be liable to any penalty for not having delivered a statement or schedule within the time limited.

Objection by surveyor to schedules.

141.—(1) The surveyor may, within a reasonable time to be allowed by the commissioners to whom an appeal is made after examination by him of any schedule, object to such schedule

or any part thereof, and in that case shall state, in writing, the cause of his objection, according to the best of his knowledge or information.

(2) In every such case, he shall give notice in writing of his objection, to the person to be charged in order that he may, if he thinks fit, appeal against the same. The notice shall be under cover and sealed, and addressed to the person to be charged.

(3) No assessment shall be confirmed or altered until any appeal against such objection has been heard and determined.

Power on appeal to confirm or amend assessments.

142. If—

(*a*) the commissioners to whom an appeal is made see cause to disallow an objection of the surveyor to a schedule; or

(*b*) on the hearing of an appeal, the commissioners are satisfied with the assessment made by the additional commissioners, or if, after the delivery of a schedule, they are satisfied therewith, and have received no information as to its insufficiency,

they shall direct the assessment to be confirmed or to be altered in accordance with any such schedule, as the case may require.

Power of putting questions as to assessments or schedules.

143.—(1) Whenever the general commissioners are dissatisfied with an assessment delivered to them by the additional commissioners or with a schedule, or if they require further information relating thereto, they may, at any time and from time to time, by precept, put any questions in writing concerning the assessment or schedule, or any matter which is contained or ought to be contained therein, or concerning any deductions made in arriving at the profits or gains, and the particulars thereof, and may require true and particular answers in writing, signed by the person to be charged, to be given within seven days after the service of the precept.

(2) (*a*) The person to be charged shall, within the time limited, either answer any such questions in writing signed by him, or shall tender himself to be examined orally before the commissioners, and may object to, and refuse to answer, any question, but the substance of any answer or answers given by him orally shall be taken down in writing in his presence, and be read over to him, and after he has had liberty to amend any such answer or answers he may be required to verify the same on oath to be administered to him by any one of the commissioners, and every such oath shall be subscribed by the person by whom it is made.

(*b*) Where any clerk, agent or servant of the person to be charged tenders himself, on behalf of such person, to be examined orally before the commissioners, the same provisions shall apply to his examination as in the case of the person to be charged who tenders himself to be examined orally.

Power of general commis-

144.—(1) The general commissioners may summon any person whom they think able to give evidence respecting an

sioners to summon and examine witnesses.

assessment made or to be made on another person, to appear before them to be examined, and may examine such person on oath (except the clerk, agent, servant or other person confidentially employed in the affairs of a person to be charged who shall respectively be examined in the same manner, and subject to the same restrictions as in the case of a person to be charged who tenders himself to be examined orally).

(2) The oath shall be that the evidence to be given, touching the matter in question by the person sworn, shall be the truth, the whole truth, and nothing but the truth, and the said oath shall be subscribed by the person by whom it is made.

(3) A person who after being duly summoned—

(*a*) neglects or refuses to appear before the commissioners at the time and place appointed for that purpose; or

(*b*) appears, but refuses to be sworn or to subscribe the oath; or

(*c*) refuses to answer any lawful question touching the matters under consideration,

shall forfeit a sum not exceeding twenty pounds:

Provided that the penalty imposed in respect of any offence under paragraph (*b*) or (*c*) hereof shall not apply to any clerk, agent, servant or other person as aforesaid.

Powers of commissioners in certain cases to determine liability and make an assessment.

145. If—

(*a*) a person has neglected or refused to deliver a schedule in accordance with a precept of the commissioners; or

(*b*) any clerk, agent, or servant of, or any person confidentially employed by, a person to be charged, having been summoned, has neglected or refused to appear before the commissioners to be examined; or

(*c*) the person himself, or his clerk, agent, or servant or other person as aforesaid, has declined to answer any question put to him by the commissioners; or

(*d*) an objection has been made to a schedule, and the objection has not been appealed against; or

(*e*) the commissioners decide to allow any objection made by the surveyor;

the commissioners shall ascertain and settle, according to the best of their judgment, the sum in which the person chargeable ought to be charged, and shall make an assessment and charge accordingly.

Charge of treble tax where assessment increased.

146.—(1) If the general commissioners—

(*a*) have made a charge to tax under Schedule D in respect of a sum in excess of the amount contained in either the statement or the schedule of a person to be charged; or

(*b*) discover, from the information of the surveyor, or otherwise, that a charge to tax in respect of a sum

in excess of either such amount ought to be made, and an assessment is made, at any time within the year of assessment or within three years after the expiration thereof,

they may, unless the person to be charged proves to their satisfaction that the omission by him did not proceed from any fraud, covin, art or contrivance or any gross or wilful neglect, charge that person, in respect of such excess, in a sum not exceeding treble the amount of the tax on the amount of the excess.

(2) If the person to be charged has neglected or refused to deliver a statement or schedule, the said commissioners may charge him in a sum not exceeding treble the amount of the tax with which, in their judgment, he ought to be charged. Such sum shall be added to the assessment and applied in the same manner as other increased charges are applied.

Appeals against special assessments.

147.—(1) Where proceedings in order to an assessment under Schedule D are taken before the special commissioners, the person assessed, or the surveyor, may appeal against the assessment signed and allowed by those commissioners, in like manner, and under the like provisions, as in the case of appeals against assessments made by the additional commissioners.

(2) Any such appeal shall be determined by the special commissioners, and if either the person assessed, or the surveyor, thereupon expresses dissatisfaction with their determination as being erroneous in any particular, the special commissioners shall, if required to do so, state and sign a special case, setting out the questions which arose on the appeal, and their determination thereon, and transmit it to the Commissioners of Inland Revenue for their opinion. The Commissioners of Inland Revenue shall subscribe their opinion on the case transmitted to them, and their decision shall be final and conclusive, subject to any relevant provisions of this Act relating to the statement of a case for the opinion of the High Court, and the assessment made shall be altered or confirmed accordingly.

Other appeals to special commissioners.

148.—(1) An appeal against—

(*a*) an assessment under Schedule D, or an objection by a surveyor to such an assessment, or a surcharge under that Schedule;

(*b*) an assessment in respect of any concern described in Rules 1 and 2 of No. III. of Schedule A,

may be made to the special commissioners, instead of to the general commissioners, on due notice in writing being given to the surveyor, within the time limited for notices of appeal to the general commissioners in similar cases.

(2) Every such appeal shall be heard and determined by the special commissioners, and their determination shall be final and conclusive, subject to the provisions of this Act relating to the statement of a case for the opinion of the High Court:

(3) Provided that no claimant for the exemption granted by this Act, in a case where the total income does not exceed one hundred and thirty pounds a year, shall be allowed to appeal to the special commissioners, but every such claim shall be heard and determined by the general commissioners.

Statement of case for opinion of High Court.

149.—(1) (*a*) Immediately after the determination by the general commissioners, or by the special commissioners, of an appeal under this Act, the appellant or the surveyor, if dissatisfied with the determination, as being erroneous in point of law, may declare his dissatisfaction to the commissioners who heard the appeal.

(*b*) Having declared his dissatisfaction, he may, within twenty-one days after the determination, by notice in writing addressed to their clerk, require the commissioners to state and sign a case for the opinion of the High Court thereon.

(*c*) The party requiring the case shall pay to the clerk to the commissioners a fee of twenty shillings for and in respect of the same, before he is entitled to have the case stated.

(*d*) The case shall set forth the facts and the determination of the commissioners, and the party requiring it shall transmit the case, when stated and signed, to the High Court, within seven days after receiving the same.

(*e*) At or before the time when he transmits the case to the High Court, the party requiring it shall send notice in writing of the fact that the case has been stated on his application, together with a copy of the case, to the other party.

(2) (*a*) The High Court shall hear and determine any question or questions of law arising on the case, and shall reverse, affirm, or amend the determination in respect of which the case has been stated, or shall remit the matter to the commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter, and may make such order as to costs as to the Court may seem fit.

Repealed by Administration of Justice (Miscellaneous Provisions) Act 1933, s. 10 (3)

(*b*) The High Court may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

(*c*) Subject to rules of Court, the authority and jurisdiction of the High Court may be exercised by a judge of the High Court sitting in chambers, and either in vacation or in term time.

(3) An appeal shall lie from the decision of the High Court or of any judge thereof to the Court of Appeal and thence to the House of Lords, and in Scotland, from the decision of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.

(4) Notwithstanding that a case has been required to be stated or is pending before the High Court, tax shall be paid in accordance with the assessment of the commissioners who have been required to state the case :

Provided that, if the amount of the assessment is altered by the order or judgment of the High Court, then—

(*a*) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as the High Court may allow; or

(*b*) if too little tax has been paid, the amount unpaid shall be deemed to be arrears of tax (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

Books of assessment.

150. As soon as the general commissioners have signed and allowed any assessments, and the time limited for hearing appeals therefrom has elapsed, the clerk shall number the pages in each book of assessment and duly cast up and total the sums in each page.

Provision against double assessment.

151.—(1) A person who, either on his own account, or on behalf of another person, has been assessed to tax, and is by any error or mistake again assessed for the same year for the same cause and on the same account, may apply to the general commissioners, acting for the division comprising the parish in which the erroneous assessment was made, for relief, and the said commissioners on proof to their satisfaction of the double assessment shall cause the said assessment, or so much thereof as constitutes a double assessment, to be vacated.

(2) If it appears, to the satisfaction of the Commissioners of Inland Revenue, that a person has been assessed more than once for the same cause and for the same year, they shall direct the whole, or such part of any such assessment as appears to be an overcharge, to be vacated, and thereupon the same shall be vacated accordingly.

(3) If it is proved, to the satisfaction of the Commissioners of Inland Revenue, that any such double assessment as aforesaid has been made, and that payment has been made on both assessments, they shall order the amount of the overpayment to be repaid to the applicant.

Charge duplicates.

152.—(1) The general commissioners shall, yearly, cause to be made out by their clerk, in the prescribed form, and to be transmitted to the Commissioners of Inland Revenue, two duplicates of the charge by all the assessments made in the year.

(2) The duplicates shall be made for every parish for which a separate assessment may be made.

(3) Every duplicate shall contain—

(*a*) the names and surnames of the respective assessors and collectors for each parish; and

(*b*) the full amount of the sums given in charge to each collector throughout the whole year, without any discharge, diminution, or defalcation.

(4) The duplicates shall be made out and transmitted as soon as possible after the expiration of the year, and not later

than one month after the expiration of the time limited for hearing appeals against any assessment contained therein.

(5) A clerk who—

(*a*) neglects or refuses to make out and transmit the duplicates within the time and in the manner directed by this section; or

(*b*) wilfully makes a false entry in or omits any sum from a duplicate,

shall incur a penalty of one hundred pounds, and on conviction shall be dismissed from his office.

PART VIII.

COLLECTION.

Delivery of duplicates of assessments.

153.—(1) As soon as any assessments have been signed and allowed by the general commissioners, and the time for hearing appeals against the same has expired, the clerk to the commissioners shall duly prepare, on the prescribed forms, two duplicates thereof, and the commissioners shall forthwith sign and seal them.

(2) The assessments shall be kept by the clerk for the use of the commissioners, and the commissioners shall deliver one of the two duplicates to the surveyor for the district, and the other to the collector for the parish for which the assessments were made, together with a warrant, in the prescribed form, for collecting and levying the tax charged.

(3) Where a collector has been required to give security, the duplicates and warrants shall not be delivered to him until he has given that security.

Certificates of special assessments.

154.—(1) An extract from any assessment made by the special commissioners, certified under the hand of their clerk, in such form as the Commissioners of Inland Revenue may prescribe, shall be sufficient authority to the proper officer to whom that extract is transmitted to receive, bring to account, and give discharges for the tax included in the extract and paid to him.

(2) If payment is not made to the proper officer, the special commissioners shall make a duplicate of the assessment and deliver it, together with their warrant for levying the amount of tax due, to the collector for the parish in which the person charged resides, who shall levy the same in accordance with the warrant.

Collection of tax in public departments.

155.—(1) Where in any public department, or in any office for which commissioners are specially appointed, the appointment of collectors is authorised, the respective commissioners shall cause duplicates of assessment and warrants for the collection of tax in the prescribed form to be made and delivered to the collectors, who shall be authorised to demand and levy the tax in the same manner as in the case of collectors for any parish.

(2) Where the tax on any salaries, fees, wages, perquisites, or profits of any public office, or any annuities, pensions, or stipends, is deducted, the respective commissioners shall cause similar duplicates to be delivered to the proper officers in the departments or offices concerned, and those officers shall keep true accounts of and be answerable for all tax so deducted, and such tax shall be accounted for and paid to the Commissioners of Inland Revenue.

Collection of assessments under number or letter.

156.—(1) Where a person, charged under Schedule D, has declared his intention to pay the tax under a number or letter to the proper officer within the time limited for payment, and the commissioners are satisfied with his declaration, they shall deliver to him a certificate specifying the amount of tax to be paid.

(2) The certificate shall be numbered or lettered in correspondence with the entry in the book of assessments to which it relates, and shall not name or describe the person charged.

(3) The general commissioners shall deliver to the proper officer duplicates of the assessments made by them, containing the sums charged on persons to whom certificates, as aforesaid, have been delivered, without naming any such persons, together with warrants for the receipt of the tax when it becomes payable.

(4) The tax payable on such assessments shall be paid to the proper officer, before the time limited for payment, and the production of the certificate shall be sufficient authority to the said officer to receive the amount therein specified.

(5) On payment of any such amount the said officer shall give a certificate of payment, identified by the number or letter marked on the certificate, but not naming or describing the person on whose behalf payment is made.

(6) The certificate given on any such payment of tax shall be delivered by the person charged to the general commissioners or their clerk, at their office, before the time limited for payment, and a receipt shall be given for the same. The receipt shall be a sufficient discharge for the money certified to have been paid.

(7) Whenever the tax in respect of any such assessment becomes due and in arrear, the general commissioners shall cause that assessment to be added to the duplicates in the hands of one of the respective collectors to whom has been intrusted the collection of tax charged on persons by name, and the tax on that assessment shall be recovered and levied in the same manner, and under the like provisions and powers, as the tax charged on persons by name.

Tax, when due.

157.—(1) Income tax contained in an assessment for any year shall, except as otherwise provided in this section, be payable on or before the first day of January in that year, but tax included in an assessment for any year, which is signed and allowed on or after the first day of January, shall be deemed to be due and payable on the day next after the day on which the assessment is signed and allowed.

Amended by Finance Act 1927 s. 21

(2)—(*a*) Tax for any year shall, in cases to which this subsection applies, instead of being payable on or before the first day of January in that year, or on such other date as is specified in subsection (1) of this section, be payable in two equal instalments, the first on or before the first day of January in that year, or on such other day as aforesaid, and the second on or before the following first day of July;

But where the assessment is not signed and allowed until after the said following first day of July, this subsection shall not have effect, and the tax shall be due and payable as provided in subsection (1) of this section;

(*b*) This subsection applies in cases of tax charged under No. I. or No. II. of Schedule A and tax charged on any individual or firm under Schedule B in respect of lands occupied for husbandry only, and tax charged on any individual or firm under Schedule D, or the rules thereof, in respect of the profits or gains of any trade or of any profession or vocation, and tax charged on any individual in respect of any office or employment, whether under Schedule D or Schedule E, except individuals whose tax is deducted at definite intervals of less than half a year, and weekly wage-earners whose tax is, under this Act, assessed and charged quarterly.

(*c*) The provisions of this Act as to the recovery of tax shall apply to each instalment of the tax, in the same manner as they apply to the whole amount of the tax.

(3) Railway companies in England and Ireland shall pay tax under Schedule D by four quarterly payments, that is to say, on or before the twentieth days of June, September, December, and March respectively, in each year.

(4) The tax payable by weekly wage-earners, who under the provisions of this Act are to be assessed and charged quarterly, shall be payable as prescribed by any regulations made by the Commissioners of Inland Revenue.

Issue of demand notes and receipts.

158.—(1) Every collector shall, when the tax become due and payable, make demand of the respective sums contained in the duplicates, and given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.

(2) A collector of tax under Schedules A and B shall, in the demand note delivered before payment thereof, distinctly describe the property to which the assessment relates, and specify the amount of the assessment and the rate at which the tax is charged thereon.

(3) On payment of the tax the collector shall, without charge, give a receipt under his hand, on the prescribed form, and if he has failed to give the particulars required by subsection (2) of this section in the demand note, he shall give them in the receipt.

Payment of tax may be made in advance subject to discount.

159. Any person, on production to the proper officer of his notice or certificate of assessment, may pay to him in advance any sum therein charged upon him under Schedule D, and such officer, on request made at the time of payment, may make an allowance from the amount payable, calculated at the rate of two pounds ten shillings per cent. per annum on that amount for the period commencing on the day when the payment was made and ending on the day limited for payment, and such officer shall give a certificate of payment, specifying the amount discharged and the amount of the allowance, by reference to the name, or the number or letter, appearing on the notice or certificate of assessment respectively.

Collection by means of special stamps.

54 & 55 Vict. c. 38.
8 Edw. 7. c. 18.

160. If the Commissioners of Inland Revenue make arrangements for the collection of tax by means of stamps in any case, they may prepare and issue any stamps required for the purpose, and the provisions (including penal provisions) of the Stamp Duties Management Act, 1891, as amended by any subsequent Act, and section sixty-five of the Post Office Act, 1908, shall apply to any such stamps.

Liability of parents, guardians, and personal representatives.

161.—(1) If a person chargeable to tax is an infant, or dies—

(*a*) the parent, guardian or tutor of the infant shall be liable for the tax in default of payment by the infant; and

(*b*) the executor or administrator of the person deceased shall be liable for the tax charged on such deceased person,

and on neglect or refusal of payment any such person so liable as aforesaid may be proceeded against in like manner as any other defaulter.

(2) A parent, guardian or tutor who makes such payment shall be allowed all sums so paid in his accounts, and an executor or administrator may deduct all such payments out of the assets and effects of the person deceased.

(3) If the owner of any lands, tenements, hereditaments, or heritages, occupied by him at the time an assessment for any year under Schedule A was made, dies before payment of the tax, the heirs, executors, administrators, or assigns, or other persons who become entitled on his death, to the rents and profits thereof, shall be liable to pay all arrears of tax due at the time of the death, or, if no arrears are due, the tax payable for the period up to the time of the death, together with, in either case, the tax payable for the remainder of that year, according to their respective interests, without any new assessment.

Distraint by collector.

162.—(1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector in accordance with the assessments and warrants delivered to him, the collector shall, for non-payment thereof, distrain upon the lands, tene-

ments and premises in respect of which the tax is charged, or distrain the person charged by his goods and chattels, and all such other goods and chattels as the collector is hereby authorised to distrain, without any further authority for that purpose than the warrant delivered to him on his appointment.

(2) For the purpose of levying any such distress, a collector may, after obtaining a warrant for that purpose, under the hands and seals of the general commissioners, break open, in the daytime, any house or premises, calling to his assistance any constable or other peace officer. Every such constable or officer shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

(3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.

(4) A distress levied by the collector shall be kept for five days, at the costs and charges of the person neglecting or refusing to pay.

(5) If the person aforesaid does not pay the sum due, together with the costs and charges, within the said five days, the distress shall be appraised by two or more inhabitants of the parish in which the distress is taken, or by other sufficient persons, and shall be sold by public auction by the collector or his deputy for payment of the sum due and all costs and charges. The costs and charges of taking, keeping, and selling the distress shall be retained by the collector or his deputy, and any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

(6) If a collector advances and pays over to the proper officer any sum of money on account of tax charged on some other person, whether at the request of that person or not, he may, in default of repayment to him of that sum at any time within six months after the payment, levy the tax in like manner as if that sum of money had not been advanced and paid.

Priority of claim for tax over other creditors.

163.—(1) No goods or chattels whatever, belonging to any person at the time any tax becomes in arrear, shall be liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, unless the person at whose suit the execution or seizure is made, or to whom the assignment was made, pays or causes to be paid to the collector, before the sale or removal of the goods or chattels, all arrears of tax which are due at the time of seizure, or which are payable for the year in which the seizure is made :

Provided that where tax is claimed for more than one year, the person at whose instance the seizure has been made, may, on paying to the collector the tax which is due for one whole

year, proceed in his seizure in like manner as if no tax had been claimed.

(2) In case of neglect or refusal to pay the tax so claimed or the tax for one whole year, as the case may be, the collector shall distrain the goods and chattels, notwithstanding the seizure or assignment, and shall proceed to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of the tax charged and claimed, and the reasonable costs and charges attending such distress and sale, and every collector so doing shall be indemnified by virtue of this Act.

Distraint on lands previously unoccupied becoming occupied.

164. If lands charged under Schedule A are unoccupied, and no distress can be found thereon at the time the tax is payable, the collector for the time being of the parish in which the lands are situate may at any future time when there is any distress to be found on the lands, enter, seize, and sell, under the same powers as if a distraint had been made on the lands at the time the tax became due and as if the occupier had been in occupation at that time.

Commitment of defaulter to prison.

165.—(1) If a person neglects or refuses to pay tax charged upon him by virtue of this Act within ten clear days after demand as aforesaid, and no sufficient distress can be found whereby the same may be levied, the general commissioners may, by warrant under their hands and seals, commit him to prison, there to be kept without bail until payment be made of that sum or security given to their satisfaction for payment thereof, together with such further sum, as the commissioners shall adjudge to be reasonable, for the costs and expenses of apprehending and conveying him to prison; and every such person shall be detained and kept in prison according to the tenor and effect of the warrant.

(2) By direction of the Treasury or of the Commissioners of Inland Revenue, the general commissioners shall issue their warrant to the governor of the prison in which any defaulter is detained under their warrant, directing the liberation of the defaulter, and, on receipt thereof, the governor shall forthwith release and discharge him out of custody, if he is under detention for no other cause than as set forth in the warrant of commitment.

Recovery in Scotland.

166. In Scotland, the following provisions shall have effect :—

(1) Upon certificate made to them by the collector for the division, district, or county, that any tax is due and not paid, the general commissioners, or sheriff or sheriff substitute for the county, shall issue a warrant for the said collector recovering the said tax by poinding the goods and effects of any person entered in the certificate as being a defaulter, and any person who has made default in paying any sum which may be levied on him in respect of tax may be entered in

the certificate as a defaulter, notwithstanding that he was not named in the assessment to tax :

(2) The warrant shall be executed by the sheriff's officers of the county :

(3) The goods and effects so pointed shall be detained and kept on the ground, or at the house where the same were pointed, or in such other place of which the owner shall have notice, near to the said ground or house, as the officer so pointing the same shall think proper, for the space of five days, during which time the said goods and effects shall remain in the custody of the said officer, and liable to the payment of the whole tax in arrear and to the costs to be paid to the officer who pointed the same as hereinafter directed, unless the owner from whom the same were pointed shall redeem the same, within the said space of five days, by payment to the officer of the said tax in arrear and costs, to be settled in the same manner as if the said goods and effects had been sold as hereinafter directed :

(4) The goods and effects so pointed shall, after the expiration of the said five days, be valued and appraised by any two persons to be appointed by the officer (which two persons shall be obliged to value the same, under the penalty of forty shillings sterling for each neglect or refusal), and shall be sold and disposed of, at a sum not less than the value, by the officer who does point the same :

(5) The value shall be applied, in the first place to the satisfaction and payment of the tax owing by the person whose goods are so pointed, and, in the second place, to the payment for the trouble of the officer so pointing, at the rate of two shillings per pound of the tax for which the goods shall be so pointed unless the owner from whom the same were pointed shall redeem the same by payment of the appraised value, within the space of five days after the valuation, to the officer who pointed the same :

(6) In case any surplus remains of the price or value, after payment of the said tax, and after payment of what is allowed to be retained by the officer in manner herein directed, such surplus shall be returned to the owner from whom the goods were pointed :

(7) In case no purchaser appears at the said sale, then the said goods and effects, so pointed, shall be consigned and lodged in the hands of the sheriff of the county, or his substitute, and if not redeemed by the owner within the space of five days after the consignment in the hands of the said sheriff or sheriff substitute, the same shall be rouped, sold, and disposed of, by order of the sheriff, in such manner, and at such time

and place, as he shall appoint, he always being liable to the payment of the tax to the said collector, and to payment to the officer who shall have poinded the same, for his trouble and expense, as before stated, and to the fees due to the officer, and being, in the third place, entitled to one shilling per pound of the value of the goods so disposed of, for his own pains and trouble, after preference and allowance of the said tax, and of what is appointed to be paid to the officer for his trouble :

(8) There shall also be allowed, to the officer so poinding, the expense of preserving the said goods and effects, and of maintaining the cattle, if there should happen to be any among the goods and effects so poinded, from the time of poinding the same, during the period allowed to the owner to redeem them, and also the expense of the sale; and in like manner the expense shall be allowed to the sheriff or sheriff substitute, for preserving and maintaining the goods or cattle poinded, during the period that the owner is allowed to redeem, after consignment in his hands, and until the sale thereof, and also the expense of the sale; and where no goods or effects, sufficient for payment of the said tax, can be found to be so poinded, and the person liable neglects or refuses to pay the same, in every such case the commissioners, or the sheriff or sheriff substitute, is hereby authorised, by warrant, to commit such person to prison, there to be kept, without bail, until payment shall be made or security for payment be given :

(9) Every auctioneer, or seller by commission, selling by auction, in Scotland, any goods or effects whatsoever by any mode of sale at auction, shall, at least three days before he begins any sale by way of auction, deliver or cause to be delivered to the collector within whose district such sale is intended to be, a notice in writing, signed by such auctioneer or seller by auction, specifying therein the particular day when such sale is to begin, and the name and surname of the person whose goods and effects are to be sold, with his place of residence :

(10) If any such auctioneer or seller by auction shall sell any such goods and effects by way of auction, without delivering the notice hereinbefore required to be delivered, every such auctioneer, or person selling by auction, offending therein shall, for such offence, incur a penalty of fifty pounds.

Priority of claim for tax in Scotland over other claims.

167.—(1) No moveable goods and effects belonging to any person in Scotland, at the time any tax became in arrear or was payable, shall be liable to be taken by virtue of any poinding,

sequestration for rent, or diligence whatever, or by any assignation, unless the person proceeding to take the said goods and effects pays the tax so in arrear or payable :

Provided that where the tax is claimed for more than one year the person proceeding to take the said goods and effects may on paying the tax for one whole year proceed as he might have done if no tax had been so claimed.

(2) If the said person neglects or refuses to pay the tax so in arrear or payable, or the tax for one whole year, as the case may be, the tax claimed shall, notwithstanding any proceeding at his instance for the purpose of taking the said moveable goods and effects, be recoverable by poinding and selling the said moveable goods and effects under warrant obtained in conformity with the provisions contained in the last preceding section.

Recovery where defaulter has removed or does not reside in the parish where assessed.

168.—(1) Whenever any person has removed to or resides or happens to be in any parish other than the parish in which a charge to tax has been made upon him, and the said tax or any part thereof is in arrear and unpaid, the general commissioners, or the special commissioners acting as general commissioners, for the division comprising the last-mentioned parish, shall sign and transmit, through the Commissioners of Inland Revenue, a certificate of the amount of the tax in arrear and unpaid to the general commissioners, or the special commissioners acting as general commissioners, for the division comprising the first-mentioned parish, whether that parish is or is not in the same part of the United Kingdom, and the said last-mentioned commissioners shall cause the said amount of tax to be raised and levied by and under their warrant, together with the costs and charges attending the same :

Provided that where the first-mentioned parish is within the jurisdiction of the commissioners by whom the charge was made, those commissioners may, by certificate, authorise and direct the collector for that parish to raise and levy upon the person the tax charged and unpaid.

(2) Where no sufficient distress can be found within the division comprising the parish to which any such defaulter has removed or in which he resides or happens to be, the commissioners for that division shall, by warrant under their hands and seals, commit the defaulter to prison in the same manner and under the same powers as if the tax had been charged in that parish.

(3) In this section the expression " parish " shall, in Scotland, mean county or burgh, and with respect to the tax contained in any certificate as aforesaid the same shall, in Scotland, be recovered under the provisions of this Act for the recovery of tax in Scotland.

Recovery of tax by proceedings in Court.

169.—(1) Any tax charged under the provisions of this Act may be sued for and recovered, with full costs of suit, from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record

Repealed by Administration of Estates (Miscellaneous Provisions) Act 1933, s. 10(3)

or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the summary means specially provided by this Act for levying the tax.

(2) Any tax assessed and charged quarterly under the provisions of this Act in respect of weekly wage-earners shall, without prejudice to any other method of recovery under this Act, be also recoverable summarily as a civil debt.

Recovery of tax charged on tithes, &c.

170.—(1) If the tax charged on tithes or teinds is not paid within the time limited, the collector and officer respectively may distrain upon the tithes or teinds or upon any other goods or chattels of the owner of the tithes or teinds wherever found, and may seize, take and sell so much thereof as is sufficient for levying the tax. Every such collector and officer shall have the like powers, for that purpose, as are exerciseable in relation to tax in other cases under this Act.

(2) (*a*) Where tax is charged on any composition for, or any rent or payment in lieu of, tithes or teinds, the occupier of the lands and premises charged with the composition, rent, or payments, shall be answerable for the tax so charged, and may deduct the same out of the next payment on account thereof.

(*b*) Where tax is charged on the profits of manors or royalties, markets or fairs, or on tolls, fisheries or any other annual or casual profits not distrainable, the owner or occupier or receiver of the profits thereof shall be answerable for the tax so charged, and may retain and deduct the same out of any such profits.

(*c*) In every such case the collector may distrain upon the persons respectively answerable, and may exercise all the powers in that behalf conferred by this Act.

Distraint for tax due from married woman separately assessed.

171. Where, under the provisions of this Act, on an application made for the purpose either by a husband or a wife income tax has been charged on the profits or income of the wife as if she were not married, the power to distrain, in the case of non-payment of any income tax payable by the wife, shall extend to the goods and chattels of the husband, as well as to the goods and chattels of the wife :

Provided that no distraint shall be so made on the goods and chattels of the husband unless a written demand for payment shall first have been made on the husband, or left for him at his usual place of residence, and he shall have failed to pay the amount of tax payable by his wife within seven days of such demand.

Accounting and payments by collectors

172.—(1) The Commissioners of Inland Revenue may—

(*a*) appoint from time to time a day on or before which any collector shall pay over, or account for, the tax and moneys given him in charge to collect, and may postpone the date so appointed;

(*b*) require any collector to remit the tax and moneys, either weekly or oftener, in anticipation of the day so fixed;

(*c*) prescribe regulations to be observed by all collectors as regards remittances and the mode of making the same.

(2) On the day so appointed the collector shall—

(*a*) pay over to the proper officer, or as otherwise required by the Commissioners of Inland Revenue, all moneys received by him as collector which are then in his hands; and

(*b*) deliver to the surveyor schedules of arrears in the prescribed form, signed by him and verified on oath before a general commissioner, setting forth the full name of every person in every parish for which he is collector, from whom he has not received payment of the tax or moneys given him in charge to collect, and the respective sums then in arrear or uncollected from each such person.

(3) Every collector shall, then or whenever required by the surveyor—

(*a*) produce to the surveyor his duplicates of assessments, showing the respective sums collected and received by him duly written off therein; and

(*b*) answer any lawful question put to him by the surveyor, concerning the tax or moneys given him in charge to collect.

Examination of collectors by commissioners.

173. The general commissioners in England may, whenever they think it expedient, and shall, whenever required by the surveyor, call before them any collector whose accounts for any year are not finally closed, and examine him on oath as to the state of his accounts and collection, and shall make such order for the payment of any sum found due by him and appoint such a time for the payment thereof to the proper officer as they consider necessary.

Reports by surveyors of failures to raise tax.

174.—(1) Every surveyor in England, whenever he sees occasion, may report to the general commissioners—

(*a*) concerning any matter relating to the conduct of any collector within their division; and

(*b*) in every case where there has been a failure—

(i) in assessing or charging the tax in any parish, or

(ii) in raising or paying the sums charged on any person chargeable in any parish, or

(iii) on the part of the clerk to the commissioners in making out any duplicates of assessments, or in doing any other act required by this Act to be done by him.

(2) Every such report shall set forth—

(*a*) the particulars of the complaint of the surveyor against the collector or other person complained of; and

(*b*) a recommendation by the surveyor as to the action to be taken thereon.

(3) On receipt of any such report the commissioners shall summon a meeting within a reasonable time, and the surveyor shall have notice of, and attend, the meeting, and assist in the consideration of the measures to be taken in the execution of this Act.

Schedules of deficiencies, discharge, and default.

175.—(1) Every collector shall make out and deliver to the general commissioners, under his hand, on the prescribed form, a schedule of deficiencies, to be verified on oath, containing—

(*a*) the full name and address of every person within his collection from whom he has been unable to collect or receive the tax; and

(*b*) the particulars of the sum or sums charged upon, and remaining unpaid by every defaulter, and the particular reason for returning such sum or sums as in default; and

(*c*) the particulars of all sums which have been discharged from any assessments for causes specially allowed by this Act.

(2) The commissioners, after examining the collector on oath shall make out—

(i) schedules of discharge containing any such sums discharged as aforesaid;

(ii) schedules of defaulters containing—

(*a*) the sum due from each defaulter, and the particulars thereof; and

(*b*) the sums not collected by reason of any neglect of the collector, and for which he may be held liable, and for which the parish ought to be re-assessed.

(3) The commissioners shall cause the respective particulars to be entered by their clerk in the respective schedules, on the prescribed forms, and shall sign and seal the schedules.

(4) The commissioners shall transmit all such schedules to the Commissioners of Inland Revenue, and the schedules shall be deposited at the head office of those Commissioners.

(5) A collector shall not insert in any schedule of deficiencies the name of any person as a defaulter to be returned into the High Court, unless he has made oath (which oath shall be endorsed and certified on the schedule) to the following effect, namely, that to the best of his knowledge and belief—

(*a*) the sum for which the person is returned in default, is due and wholly unpaid, to the collector or to any other person on his behalf; and

(*b*) there are not to be found any goods or chattels of any person liable to the payment of the tax in arrear, or any part thereof, whereby the same, or any part thereof, might be levied.

Schedules of arrears.

176.—(1) (*a*) A schedule of arrears may, on the expiration of forty days from the time of its delivery to the surveyor, be certified by the Commissioners of Inland Revenue to the High Court:

Provided that during the said period of forty days—

(i) notice shall be given by the collector to each defaulter, named in the schedule, that his name has been included therein; and

(ii) any such defaulter may pay his arrear to the collector, and any arrear so paid shall be discharged from the schedule.

(*b*) The collector may use any method, allowed by this Act, for the recovery of any arrear included in any such schedule, before the same is certified or forwarded to the High Court.

(2) A schedule of arrears delivered on oath by a collector and certified to the High Court, or a schedule of defaulters made, or purporting to be made, in pursuance of this Act and certified to the High Court by the Commissioners of Inland Revenue, shall be sufficient evidence of a debt due to the Crown, and sufficient authority to a judge of the High Court to cause process to be issued, against any defaulter named in any such schedule, to levy the sum in arrear and unpaid by him.

(3) The production of a schedule of arrears or a schedule of defaulters made, or purporting to be made, in pursuance of this Act, and purporting to contain the name of a defaulter, shall be sufficient evidence that the sum mentioned in the schedule was duly assessed and charged upon the defaulter, and that the same is in arrear and unpaid, and is due and owing to the Crown.

Duties of collector on clearing accounts.

177. A collector shall, on clearing his accounts for the tax, deliver to the Commissioners of Inland Revenue, or to the general commissioners by whom he was appointed, all duplicates of assessments to which those accounts relate, and all books of receipts and counterfoils furnished for his use.

Revocation of collector's appointment and appointment of successor.

178.—(1) The general commissioners or the Commissioners of Inland Revenue, respectively, may revoke the appointment of a collector appointed by them whenever, through his wilful neglect, there occurs delay or failure in demanding, receiving, recovering, or paying over the tax or moneys, and in that case, may appoint another collector in his place, with full power to collect any arrears then due.

(2) The said general commissioners or the Commissioners of Inland Revenue, whenever necessary, may revoke such last-mentioned appointment, and appoint a collector in like manner, from time to time and as often as any such collector shall be guilty of such neglect, provided security be taken, if required, as in the case of an original appointment, and provided the like security be taken on every such new appointment as has been required to be taken on the appointment of the collector.

(3) The collector in default shall, when required by the said respective commissioners, deliver up to them or in their presence to the collector appointed in his place, or to the surveyor, all duplicates of assessments which he was charged to collect, and all books, receipts, counterfoils, and vouchers for payment, and shall pay to the proper officer all sums then in his hands, at such time as the said respective commissioners shall appoint.

Imprisonment and seizure of estate of defaulting collector.

179.—(1) If a collector fails to pay any tax or moneys received by him as collector, and detains in his hands, and does not pay or account for the same in manner directed by this Act, the general commissioners, in their respective divisions, may imprison him and seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, belonging to him or which has descended or come into the possession of his heirs, executors, administrators, or assigns, wheresoever the same can be discovered and found.

(2) The said commissioners shall appoint a time for a meeting of the commissioners for the division, and cause public notice to be given, of the place where it is to be held, ten days at least before that meeting.

(3) The said commissioners present at the meeting, or the major part of them, if the accounts of the collector are not duly delivered, or the moneys detained by him are not paid or satisfied, according to the directions of this Act, shall sell and dispose of all such estates so seized and secured, or any part of them, to satisfy the sum that shall not be so accounted for or shall be so detained in the hands of the collector, his heirs, executors, or administrators respectively, together with the reasonable costs and charges of recovering, raising, and paying the same, which costs and charges shall be ascertained and settled by the commissioners, and the said sum shall be paid over to the proper officer, and the overplus (if any) after satisfying such costs and charges, shall be restored to the collector or the person entitled thereto.

(4) The commissioners acting for the division in which the estate and effects of such collector are seized and secured, as aforesaid, shall make conveyance of all such freehold and copyhold estates respectively, and in like manner assign the leasehold and other personal estate of the collector, and all his right, title, and interest therein at the time of the seizure or at the time of the death of any collector so dying in default, as aforesaid, to the respective purchasers thereof, by deed executed by any two or more of the said commissioners.

(5) Any person to whom any such sale of copyhold lands is made shall, before he enters or takes any profit of the said lands or tenements, agree and compound with the lord of the manor of whom the same are held, for such fines or incomes as have been most usual and accustomed to be yielded or paid therefor; and, upon every such agreement or composition, the said lord for the time being, at the next court to be held for the said manor, shall not only grant to the said vendee, upon request, the same copyhold or customary lands or tenements

by copy of court roll of the same manor for such estate or interest as shall be so sold, and reserving the ancient rents, customs, and services, but also, in the same court, admit him tenant of the same copyhold or customary lands as other copyholders of the same manor have been wont to be admitted, and receive his fealty, suit, or service, according to the custom of the court of such manor.

Proceedings against collector or his sureties.

180.—(1) On the trial of any action against the sureties of a collector on a bond entered into, in pursuance of this Act, or on the execution of a writ of inquiry of damages in any such action, the production of an account, in the handwriting of the collector or signed by him, of any sum of money collected or received by him for or on account of the tax or moneys, shall be sufficient proof of the receipt by the collector of every sum of money therein mentioned, on account of the tax given to him in charge for collection; and

(2) A schedule delivered upon oath by such collector in pursuance of this Act, and containing, or purporting to contain, the names of persons who have made default in payment of the tax and the sums remaining in arrear, shall, in any such action and upon all other occasions, be sufficient evidence to charge the collector and his sureties, respectively, with all other sums of money comprised in the duplicate or duplicates given to him in charge to collect, and not included in that schedule or previously accounted for and paid over to the proper officer; and all such sums not so included in the schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by the collector and to remain in his hands unpaid and in arrear.

(3) (*a*) If the general commissioners, in any such action, without any wilful neglect or default on their part, fail to recover judgment against the defendant, and costs are awarded to the defendant, or if any action is brought against the general commissioners in relation to any such bond and they are ordered to pay costs to the plaintiff, the commissioners shall not be personally liable for the costs, but the costs shall be defrayed by an assessment upon the inhabitants of the parish in relation to which the bond which was the subject of the action was given.

(*b*) The commissioners shall make, sign, and allow any such assessment as soon as conveniently can be done after the costs have been ascertained, and shall cause the assessment to be made, collected, levied and recovered in the same manner as assessments of tax under this Act, and shall cause the costs to be paid to the person entitled thereto.

Liability of parish for defaulting collector.

181.—(1) A parish shall not be answerable for the acts, neglects, or defaults of a collector appointed by the Commissioners of Inland Revenue, or who gives security to the Crown, and shall not be liable to be re-assessed for any arrears or deficiency of tax arising from any such acts, neglects, or defaults.

(2) Save as aforesaid, a parish in England shall be answerable—

(*a*) for the amount of the tax charged in the parish;
(*b*) for the due demand of the tax; and
(*c*) for the collector or his executors or administrators duly paying over to the proper officer the sums received by him in respect of the tax.

(3) (*a*) Arrears of tax arising from the acts, neglects, or defaults of a collector for which a parish is answerable, shall be re-assessed upon the parish as soon as can conveniently be done after the discovery of the default, and shall be charged on the amount of the assessment made, for the same tax, in the year commencing on the sixth day of April preceding the time of making the re-assessment.

(*b*) The re-assessment shall be made by duly apportioning the amount of the arrears among the several persons charged in that year to the same tax to which such arrears relate, according to the charge on each person, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment of the same tax was made.

Proceedings when tax not accounted for.

182.—(1) If there is a failure—

(*a*) in assessing or charging the tax in any parish; or
(*b*) in making out the duplicates of assessments for any parish; or
(*c*) in raising or paying the tax charged upon any person in any parish;

the Commissioners of Inland Revenue may, at any time after the failure has occurred, set insuper all sums so appearing in arrear, and may make a return of the failure to the High Court, by a certificate thereof delivered to the King's Remembrancer.

(2) Every such return shall specify—

(*a*) the parish, division, and county where the failure has occurred;
(*b*) the cause of the failure, so far as known to the said Commissioners;
(*c*) the names of any two or more of the general commissioners for the division in which the failure has occurred; and
(*d*) the names of the assessors and collectors, and the several persons belonging to the parish charged with the tax, who have made failure in payment thereof in case an assessment has been made.

(3) All such commissioners, assessors, collectors and persons, respectively, shall be liable to process for any such failure, according to the circumstances of the case.

(4) A parish which is returned insuper for any sums contained in the duplicate of assessments and not accounted for to the proper officer, shall be liable to be re-assessed in respect of the

sums returned insuper, except where any such parish is, by special enactment, relieved from liability to re-assessment.

(5) The King's Remembrancer shall cause every certificate of failure, as aforesaid, to be enrolled in his office, and the enrolment shall be a record in his office and effectual to authorise the issue of process against the county, division, parish and person respectively.

(6) On the application of the Commissioners of Inland Revenue, any such process shall, from time to time, as occasion shall arise, be forthwith issued out of the High Court against such of the commissioners, officers, or persons as have made such failure.

Recovery of costs and tax re-assessed.

183. The provisions of this Act with regard to the recovery of tax, either by warrant of the general commissioners directed to the collectors, or by process from the High Court, shall apply to the recovery and levying of any sum assessed or re-assessed by the general commissioners in respect of tax or costs under the authority of this Act.

Penalties on collectors.

184.—(1) Every collector who—

(*a*) neglects, omits, or refuses, upon receiving any tax or moneys, to give a receipt for the same on the prescribed form, or to fill up and keep remaining in the prescribed receipt book the counterfoil of the receipt; or

(*b*) gives a receipt for any tax or moneys otherwise than upon the form prescribed and provided by the Commissioners of Inland Revenue,

shall for every such offence incur a penalty of ten pounds.

(2) Every collector who neglects or refuses to deliver any schedule of arrears required by this Act to be delivered shall for every such offence incur a penalty of twenty pounds.

(3) Every collector who—

(*a*) neglects or refuses to produce to the surveyor, whenever required, his duplicates of assessment together with an account in writing showing the sums collected and received by him; or

(*b*) refuses to take the prescribed oath to any schedule of arrears delivered by him, or to answer any lawful question demanded of him by the surveyor, touching the tax or moneys; or

(*c*) declares in any answer made by him any matter or thing which shall be false; or

(*d*) advances or lends to any person any part of the tax or moneys by him collected and received; or

(*e*) applies any part of the tax or moneys to his own use or purpose; or

(*f*) deposits or delivers over any part of the tax or moneys to any person so that the full sums, or any part thereof, to be raised under this Act, according to

the tenour and effect thereof, shall be withheld and not paid over to the Commissioners of Inland Revenue or to the proper officer, or to their or his credit, at the times on which the same ought to be paid; or

(*g*) neglects or refuses, upon clearing his account for any tax or moneys, to deliver to the general commissioners by whom he was appointed, or to the Commissioners of Inland Revenue, the duplicates of the assessments for any year to which that account relates, together with all the books of receipts and counterfoils furnished for his use in the collection of the tax; or

(*h*) neglects or refuses, when summoned by notice or called before them, to attend the general commissioners of the division, and then answer any lawful questions demanded of him by them touching the execution of his office as collector; or

(*i*) neglects or refuses to produce to the general commissioners of the division all and any duplicates of assessments, accounts, books, and counterfoils of receipts, and vouchers for payments of the tax or moneys given, delivered, or entrusted to him as collector; or

(*j*) neglects or refuses, on the revocation of his appointment, to attend, if summoned for the purpose, and deliver up to the general commissioners or to the surveyor, or on demand of and by the collector appointed in his stead, to deliver up to such collector all and any certificates of assessments, accounts, books, and counterfoils of receipts and vouchers for payments of the tax or moneys given, delivered, or entrusted to him and in his possession as collector at the time of the revocation of his appointment,

shall for every such offence incur a penalty of fifty pounds, with all costs and charges, which penalty, with all costs and charges, shall be added to the assessments to which it particularly relates, and shall be levied in like manner as the tax.

(4) Every collector who neglects or refuses to pay over when and at the date ordered by the general commissioners any sum of or on account of the tax or moneys collected and received and not accounted for by him shall, for every such offence, incur a penalty of fifty pounds, with all costs and charges, and a further penalty at the rate of five pounds per centum per annum for the whole sum by him detained, which penalties, with all costs and charges, shall be added to the assessments to which they particularly relate, and shall be levied in like manner as the tax.

(5) Every collector who—

(*a*) collects any of the tax or moneys by any book or duplicate other than the duplicate signed and allowed by the general commissioners; or

(*b*) receives any such tax or moneys from any person not charged therewith in the duplicate; or

(*c*) collects from any person more money than is actually charged on him in the duplicate; or

(*d*) does not pay over the whole tax and moneys by him collected; or

(*e*) fraudulently alters any such duplicate after the same has been signed and allowed by the said commissioners; or

(*f*) neglects or refuses to deliver on oath any schedule of deficiencies as required by this Act,

shall for every such offence incur a penalty of one hundred pounds.

Penalty for unlawful receipt from collector.

185.—(1) A person not duly appointed for the purpose or authorised by the Commissioners of Inland Revenue in that behalf who knowingly or wilfully takes or receives from a collector any sum of money arising from the tax or moneys which has been collected or received by the collector shall forfeit double the amount of the sum so taken or received.

(2) Any such forfeiture shall be recovered in the High Court.

PART IX.

SPECIAL PROVISIONS APPLICABLE TO IRELAND.

Special provisions applicable to Ireland.

186. The general provisions of this Act shall, in their application to Ireland, have effect subject to, and so far only as they are applicable consistently with, the special provisions contained in this Part of this Act.

Poor rate valuations to be taken as annual values for purposes of Schedules A and B.

187.—(1) The annual value of all tenements and rateable hereditaments with reference to which tax is to be charged under Schedules A and B shall be ascertained according to the respective surveys and valuations from time to time in force for the purposes of poor rates:

Provided that the annual value of lands for the purposes of Schedule B shall be taken to be—

(*a*) the judicial rent fixed under the Land Law (Ireland) Acts or any of them; or

(*b*) the annual interest payable to the Irish Land Commission in lieu of rent under the Land Purchase (Ireland) Acts or any of them; or

(*c*) the purchase annuity payable under the Land Purchase (Ireland) Acts or any of them,

in any case in which it is shown that the judicial rent, the annual interest in lieu of rent, or the purchase annuity, as the

case may be, is less than the annual value according to the survey or valuation aforesaid.

(2) The said tax under Schedule A shall be charged upon the landlord or immediate lessor of a tenement or rateable hereditament, but may, if it appears to the special commissioners to be necessary or proper, be charged upon the person rated to poor rates in respect of any such property.

(3) Tax under Schedule B shall be charged upon the occupier of a tenement or rateable hereditament.

(4) In the event of an appeal by a person who considers himself aggrieved by any such assessment, if it is proved to the satisfaction of the special commissioners by whom the appeal is heard, or the recorder or county court judge by whom the appeal is re-heard, as the case may be, that the annual value on which the assessment is based exceeds the annual rent at which the property in respect of which the assessment is made is worth to be let from year to year, relief shall be given by reducing the assessment and charging the tax on the amount on which it would have been charged if that rent had been adopted as the basis of the assessment instead of such annual value.

(5) If such annual rent at which the property is worth to be let from year to year exceeds the actual rent payable yearly by the tenant or occupier, the landlord or immediate lessor shall be assessed and charged, under Schedule A, on the amount of such actual rent only, and the tenant or occupier shall be assessed and charged under Schedule A on the difference, subject to any claim for exemption, abatement, or relief to which any of the aforesaid persons may respectively be entitled.

(6) Where a person who receives rent in respect of any hereditament which is exempt from being rated to poor rates, is liable to be rated in respect of that rent to the extent of one-half the poundage of any poor rate, the tax under Schedule A shall be assessed and charged upon him upon the full amount of that rent.

Provisions as to assessments under Schedules A and B.

188. Assessments under Schedules A and B—

(*a*) shall be made by the surveyors or other officers acting in that behalf under the direction of the Commissioners of Inland Revenue;

(*b*) shall be made for and comprise the respective premises which are situate in an administrative county, county borough, county district, or such other district as the said Commissioners shall direct; and

(*c*) shall be signed by the special commissioners.

Provisions as to assessments under Schedules D and E.

189.—(1) Assessments under Schedules D and E shall be made by such surveyors or other officers as the Commissioners of Inland Revenue shall appoint in that behalf.

(2) The special commissioners shall—

(*a*) sign and allow the assessments;

(*b*) appoint the times and places for hearing appeals against the assessments; and

(*c*) cause due notice of every such assessment and the amount thereof, and of the time and place for hearing any appeal against the same to be given by an officer of inland revenue to each person assessed.

Powers of special commissioners, surveyors, collectors, and other officers.

190.—(1) The following persons, that is to say—

(*a*) the special commissioners acting in relation to the signing or allowing of any assessment, to the hearing and determining of any appeal, and to the making and signing of any duplicate and any warrant for collecting and levying the tax and sums of money charged; and

(*b*) all surveyors and other officers acting in relation to the making of any assessment, or to the assessing or charging of any person therein or thereby; and

(*c*) all persons named or appointed by the special commissioners to be respectively collectors of the tax and sums of money in relation to the collecting, levying, distraining for, or otherwise recovering of the same;

shall respectively have, use, and exercise all such and the like powers and authorities as any general commissioners, special commissioners, or additional commissioners, and as any surveyors, assessors, collectors, or other officers respectively have, or may use or exercise, in England in relation to the making or allowing of any assessment under this Act, or to the assessing or charging of any person, or to the hearing or determining of any appeal, or the collecting, levying, distraining for or otherwise recovering of the tax, so far as such powers and authorities, or any of them, are applicable, or may be adapted, to the performance of similar acts, matters, and things in Ireland.

(2) In addition to the aforesaid powers, any power which in England may be exercised by the general commissioners may, in Ireland, be exercised by the special commissioners.

(3) Any power which in England would, in recovery of tax, be exercised by a collector for a parish may, in Ireland, be exercised by any collector within the area for which he is appointed.

Commissioners of Inland Revenue to be furnished with copies of poor rates.

191.—(1) For the purpose of assessing tax chargeable under Schedules A and B, the secretary, or person acting as such, to the county council of an administrative county and the town clerk, clerk, or person acting as such, to a county borough or an urban district council shall, when required by the Commissioners of Inland Revenue, transmit to them, at the head office of the said Commissioners in Dublin, true copies of the last poor rates made by the county council, county borough council, or urban district council for their respective rating areas or any part thereof.

(2) The Commissioners of Inland Revenue shall pay to the said persons respectively the expenses of making all such copies,

not exceeding the rate of two shillings and sixpence for every one hundred ratings.

(3) If any such person as aforesaid neglects to transmit such copies, after being required to do so by the Commissioners of Inland Revenue, he shall, for every such neglect, forfeit the sum of fifty pounds.

Production of poor-law valuations to surveyors on request.

192.—(1) Every person shall, at the request of any surveyor, or other officer acting in the execution of this Act, produce to him any survey or valuation on which the rates for any administrative county, county borough, urban district, or part thereof are assessed or made, or any rate or assessment made under any Act relating to poor rates, which is in his custody or possession, and permit the surveyor or other officer to inspect the same and to take copies thereof, or extracts therefrom, without any payment.

(2) Any such person who, on request as aforesaid, refuses to produce any survey, valuation, rate, or assessment which is in his custody or possession, or to permit the inspection thereof, or the taking of such copies thereof or extracts therefrom as the surveyor or other officer may think fit, shall, for every such refusal, forfeit the sum of fifty pounds.

Power of Commissioners of Inland Revenue to direct re-valuation.

193.—(1) If in any case it appears to the Commissioners of Inland Revenue that any valuation for the purposes of poor rates which is for the time being in force is not correct (having reference to the principles according to which the same ought by law to have been made) with respect to all or any of the tenements or rateable hereditaments included therein, they may direct the commissioner of valuation to make or cause to be made, for the purposes of income tax, a re-valuation of those tenements or rateable hereditaments in accordance with the principles prescribed by law, and the commissioner of valuation shall, with all convenient speed, make the re-valuation or cause it to be made accordingly, and shall sign and transmit the same to the said Commissioners.

(2) Tax chargeable under Schedules A and B shall, after any such re-valuation, be assessed and charged in accordance therewith.

(3) A person assessed in accordance with any such re-valuation may, if aggrieved thereby, appeal against the assessment on the ground that the re-valuation is incorrect, and the special commissioners by whom any such appeal is heard, or the recorder, or county court judge by whom any such appeal is re-heard, may alter the re-valuation and the assessment, and make such an order with reference thereto, as they or he may think fit.

Allowance for poor rates payable by landlord in assessing tax under Schedule A.

194. In assessing tax chargeable under Schedule A on the landlord or immediate lessor—

(*a*) If the amount or annual value, on which the assessment is made, is not less than the annual rent reserved or payable to him for the premises in respect of which

the assessment is made, an allowance or abatement shall be made in respect of the amount of poor rates paid or borne by him for the same premises in the preceding year; and

(*b*) If the amount or annual value on which the assessment is made is less than the said rent, an allowance or abatement shall be made of the sum by which the amount of the poor rate, added to the sum on which the assessment is made, exceeds that rent.

Appeals to be heard by special commissioners.

195. All appeals against assessments shall be heard and determined by the special commissioners, and their determination on any such appeal shall be final and conclusive, unless the person assessed requires that his appeal shall be re-heard as hereinafter provided, or unless, under the provisions of this Act, a case is required to be stated for the opinion of the High Court, and, in default of appeal by a person to whom notice of assessment, and of the time and place for hearing appeals, has been given, the assessment made on him shall be final and conclusive.

Appeal from special commissioners to recorder or county court judge.

196.—(1) Any person who is aggrieved by the determination of the special commissioners in any appeal against an assessment made upon him may, on giving notice in writing to the surveyor, within ten days after such determination, require that his appeal shall be re-heard by the recorder or county court judge, as the case may be, having jurisdiction in the place where the assessment was made: and the special commissioners shall transmit to the said recorder or county court judge, as the case may be, any statement or schedule in their possession which was delivered to them for the purposes of the appeal.

(2) The said recorder or county court judge shall, with all convenient speed, re-hear and determine the appeal, and shall have and exercise the same powers and authorities in relation to the assessment appealed against, the determination, and all matters consequent thereon, as the special commissioners might have and exercise, and his determination thereon shall be final and conclusive.

(3) The recorder or county court judge shall make a declaration in the form of the declaration required to be made by a special commissioner as set out in Part I. of the Fourth Schedule to this Act.

Delivery of duplicates and warrants to collectors.

197.—(1) After the expiration of the respective times for the hearing of appeals, the special commissioners shall cause duplicates of all assessments to be delivered, together with warrants under the hands and seals of two special commissioners, to the officers or other persons named by them, in the said warrants, to be collectors.

(2) The warrants shall appoint the officers or other persons named therein to be collectors of the tax and sums of money assessed and charged in the duplicates, and shall require and empower them to demand, collect, recover and levy the same.

Remuneration of collectors.

198. Collectors of tax shall receive such reasonable remuneration for their services in the execution of this Act as the Treasury may prescribe.

Collection and recovery of tax under Schedules A and B.

199.—(1) Tax under Schedules A and B may be collected, recovered and levied by the collector by distress from the person charged, or from the occupier of the property charged, or upon the premises in respect of which the assessment is made, and all goods and chattels, to whomsoever the same may belong, found upon any such premises may be distrained and sold for the recovery of any such tax; or such tax, or any arrears thereof, may be collected, recovered and levied in the same manner as other tax charged in Ireland under this Act may be collected, recovered and levied.

(2) Provided that tax charged under Schedule A in respect of any tenement or hereditament may be collected, recovered and levied by the collector from the landlord or immediate lessor of the premises charged, whether he be named in the assessment or not.

(3) Where an assessment under Schedule A has been made on the tenant or occupier of premises charged, the landlord or immediate lessor shall only be liable to proceedings under subsection (2) of this section, in default of payment by the tenant or occupier, and for so much only of the tax charged as is chargeable in respect of the rent payable yearly to him for the premises charged.

Losses arising from default of collector not to be re-assessed.

200. No administrative county, county borough, county district, or place in Ireland shall be answerable for the amount of the tax charged therein, or for any neglect or default of the collector in demanding or collecting the same, and no re-assessment shall be made for any arrears or loss occasioned by any such neglect or default.

Where payments subject to deduction for poor rates, tax to be deducted from net amount.

201. Where a person liable to tax under Schedule A is authorised under this Act to retain tax from any annual payment made by him from which he is by law entitled to deduct any sum on account of poor rates, the tax to be retained shall be calculated by reference to the net sum payable by him after the allowance for poor rates.

All claims for exemption to be made to special commissioners.

202. Claims of exemption, abatement, or relief, and all claims for the repayment of tax under this Act, shall be made in such manner and form as the Commissioners of Inland Revenue may prescribe, and shall be made to, and finally determined by, the special commissioners, subject, as regards claims for exemptions, to the like appeal by way of re-hearing as in the case of assessments.

Poor rates payable by landlord to be deducted from rent in computing income.

203. In computing the income of any person for the purposes of this Act, the computation, so far as concerns any rent derived from tenements or hereditaments chargeable under Schedule A, shall be made after allowing for the amount of any poor rates chargeable on that rent by way of deduction or otherwise.

Right of landlord to claim repayment of tax paid in respect of rent lost.

204.—(1) If any landlord or immediate lessor of any tenement or hereditament charged to tax under Schedule A has paid the same and proves, to the satisfaction of the special commissioners, that the rent, or any part thereof, due or payable to him in respect of that tenement or hereditament, for the period for which that tax was charged, has been wholly and irrecoverably lost by reason of—

(*a*) the bankruptcy, insolvency, or absconding of the tenant or occupier by whom such rent was payable; or

(*b*) the fraudulent assignment or removal of his goods by the said tenant or occupier; or

(*c*) the tenement or hereditament being left waste and unoccupied,

he shall be entitled to be repaid such proportion of the said tax as he shall have paid in respect of the rent so lost; and the said commissioners shall issue an order for repayment, in like manner as in other cases of repayment.

(2) Any such claim for repayment shall be made within six months after the expiration of the year of assessment.

Saving with respect to actions of ejectment.

205. An action of ejectment for non-payment of rent shall not be defeated on the ground that the person liable to pay the rent is entitled under this Act to a deduction which would reduce the amount due by him below a year's rent.

Power of justice to administer oath.

206. A justice of the peace may administer any oath required or permitted by this Act to be taken before a commissioner or justice by any officer or person in any matter touching the execution of this Act.

PART X.

MISCELLANEOUS.

Rules with respect to delivery of statements.

207. Any person who, on his own behalf or on behalf of another person or body of persons, delivers a statement of the amount of the annual value or profits on which any tax is chargeable, shall, so far as the same are respectively applicable, observe the rules and directions contained in the Fifth Schedule to this Act.

Provisions of one Schedule to be applicable to tax under other Schedules.

208. The provisions in this Act contained which are applied to the tax under any particular Schedule shall, if also applicable to the tax under any other Schedule and not repugnant to the provisions for ascertaining, charging or levying the tax under such other Schedule, be applied in ascertaining, charging and levying tax under that Schedule, as if the application of those provisions thereto had been expressly and particularly directed.

Deductions not to be allowed in computing profits or gains.

209.—(1) In arriving at the amount of profits or gains for the purpose of income tax—

(*a*) no other deductions shall be made than such as are expressly enumerated in this Act;

(*b*) no deduction shall be made on account of any annual interest, annuity or other annual payment to be paid out of such profits or gains in regard that a proportionate part of the tax is allowed to be deducted on making any such payment.

(2) In arriving at the amount of profits or gains from any property described in this Act, or from any office or employment of profit, no deduction shall be made on account of diminution of capital employed, or of loss sustained, in any trade or in any profession, employment or vocation.

Provisions of Acts in force as to tax for any year to apply to tax for succeeding year.

210. In order to ensure the collection in due time of tax which may be granted for any year commencing on the sixth day of April, all such provisions contained in this Act, or in any other Act relating to tax (including super-tax), as were in force on the preceding day, shall have full force and effect with respect to tax which may be so granted, in the same manner as if the said tax had been actually granted by Act of Parliament and the said provisions has been applied thereto by the Act.

Provisions as to charge and deduction of tax in any year not charged or deducted before the passing of annual Act.

211.—(1) Where in any year of assessment any half-yearly or quarterly payments have been made on account of any interest, dividends or other annual profits or gains, previously to the passing of the Act imposing the tax for that year, and tax has not been charged thereon or deducted therefrom, or has not been charged thereon or deducted therefrom at the rate ultimately imposed for the said year, the amount not so charged or deducted shall be charged under Schedule D in respect of those payments, as profits or gains not charged by virtue of any other Schedule, under Case VI. of Schedule D, and the agents entrusted with the payment of the interest, dividends or other annual profits or gains shall furnish to the Commissioners of Inland Revenue a list containing the names and addresses of the persons to whom payments have been made and the amount of those payments, upon a requisition made by those Commissioners in that behalf.

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(2) Any person liable to pay any rent, interest or annuity, or to make any other annual payment, shall be authorised to make any deduction on account of tax for any year of assessment which he has failed to make previously to the passing of the Act imposing the tax for that year, or to make up any deficiency in any such deduction which has been so made, on the occasion of the next payment of the rent, interest or annuity, or making of the other annual payment after the passing of the Act so imposing the tax, in addition to any other deduction which he may be by law authorised to make, and shall also be entitled, if there is no future payment from which the deduction may be made, to recover the sum which might have been deducted as if it were a debt due from the person as against whom the deduction could originally have been made if the Act imposing tax for the year had been in force.

Prohibition on production of certain assessments. 15 & 16 Vict. c. 81. 25 & 26 Vict. c. 103.

212. No provision contained in the County Rates Act, 1852, or in the Union Assessment Committee Act, 1862, shall authorise any assessment committee under those Acts to require any assessor, collector or other person employed in the assessment or collection of tax to make or transmit, or to permit any other person to make, copies of or extracts from any assessment, rate or rate book or any document relating to the assessment or collection of tax upon profits of trade in respect of quarries, mines, ironworks, gasworks or other concerns in the nature of trade or manufacture chargeable under Schedule A, nor shall any such person be required to attend before any such committee to produce any such assessment, rate, rate book or document, or to be examined concerning the same.

No exemption from tax under letters patent or statutes.

213. No letters patent granted or to be granted by the Crown to any person, city, borough, or town corporate of any liberty, privilege, or exemption from subsidies, tolls, taxes, assessments or aids, and no statute which grants any salary, annuity or pension to any person free of any taxes, deductions or assessments, shall be construed or taken to exempt any person, city, borough or town corporate, or any of the inhabitants of the same, from tax, and all non obstantes in any such letters patent or statute made or to be made to the contrary effect shall be void.

Execution of warrants and precepts.

214.—(1) Warrants and precepts of the general commissioners shall be executed by the respective persons to whom they are directed in any part of the same county within any division of which those commissioners have jurisdiction.

(2) Constables and other peace officers shall aid in the execution of this Act, and obey and execute such precepts and warrants as are directed to them in that behalf by the respective commissioners under the authority of this Act.

Provisions as to forms.

215.—(1) The forms in the Sixth Schedule to this Act, or forms to the like effect, shall be sufficient in law and may be varied, or other forms prescribed, by the Commissioners of Inland Revenue as circumstances require.

(2) Every assessment, duplicate, charge, bond, warrant, notice of assessment or of demand, or other document required to be used in assessing, charging, collecting and levying tax shall be in accordance with the forms prescribed from time to time in that behalf by the Commissioners of Inland Revenue, and a document in the form prescribed and supplied or approved by them shall be valid and effectual.

(3) The said Commissioners shall provide books of printed forms of receipts, with counterfoils, for the use of collectors, and may from time to time prescribe regulations for the inspection, filling up, and use thereof, and every collector shall act in accordance with any such regulations.

Want of form or errors not to

216.—(1) An assessment, charge, warrant or other proceeding which purports to be made in pursuance of this Act

shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect, or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Act, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding. invalidate assessments, &c.

(2) An assessment or a charge made upon an assessment shall not be impeached or affected—

(*a*) by reason of a mistake therein as to—

(i) the name or surname of a person liable; or
(ii) the description of any profits or property; or
(iii) the amount of the tax charged;

(*b*) by reason of any variance between the notice and the certificate of charge or assessment:

Provided that in cases of charge the notice of charge shall be duly served on the person intended to be charged, and the notice and certificate shall respectively contain, in substance and effect, the particulars on which the charge is made; and every such charge shall be heard and determined on its merits by the general commissioners.

217. No receipt, certificate of payment, affidavit, appraisement or valuation given or made in pursuance and for the purposes of this Act, and, in England, no bond or other security given under this Act by a collector or other person in respect of the collection, accounting for, or remitting of tax, shall be liable to any stamp duty. Receipts and bonds exempt from stamp duty.

218. Assessments, duplicates of assessments, minute books, and other public books and papers relating to tax in the custody or possession of any clerk, assessor, or collector, or of the legal representatives of any person who has died or shall die during the holding of any such office, or after his removal from the same, or of his agent or attorney, or of any other person, shall be the property of the general commissioners acting in their respective divisions for the time being, and shall be placed with them and remain in their custody and possession, or the custody and possession of their respective clerks for the time being, or of such other person as the respective commissioners for the time being may from time to time at their meetings direct. Assessments, &c., to be property of general commissioners.

219.—(1) A person who has in his custody or possession any books or papers relating to tax shall, within one month next after notice in writing from the Commissioners of Inland Revenue requiring him to do so, deliver them to the person named in the notice, and, if he fails to do so, shall, for every such offence, incur a penalty of fifty pounds. Delivery of books or papers relating to tax.

(2) The receipt of the person named in the notice shall be a sufficient discharge to the person delivering the books or papers.

Delivery and service of notices and forms.

220.—(1) Notices required to be affixed, delivered or served may be issued to the respective assessors by the surveyors of the districts in which the notices are required, for the purpose of being so affixed, delivered or served.

(2) The issue to the assessors of any such notices by a surveyor shall be as effectual as delivery to them by the general commissioners concerned.

(3) Any directions which have been allowed by the respective commissioners with reference to the time and manner of fixing, delivering or otherwise serving the notices, and the persons on whom they are to be served, shall, when given by the surveyor to a collector or assessor, be observed by him.

(4) A notice or form which is to be served on a person may be either delivered to him or left at his usual or last known place of abode.

(5) A notice to a person to be given by a surveyor may be served by registered post.

(6) A notice to be given by the Commissioners of Inland Revenue may, by their order, be signed by one of their secretaries or assistant secretaries, and if purporting to be so signed by their order shall be valid and effectual.

(7) Notices to be given or delivered to, or served on, the general commissioners or the additional commissioners shall be valid and effectual if given or delivered to or served on their clerk.

(8) Provided that—

(*a*) any notice or other document to be given, served, sent or delivered, under this Act or any Act relating to income tax, may be served by post in such cases as the Commissioners of Inland Revenue direct by regulations to be made by them for the purpose; and

(*b*) any notice or other document to be given, served, sent or delivered to or on an employed person may be served by post at his place of employment.

Proceedings for recovery of fines and penalties.

221.—(1) No proceedings shall be commenced against any person for the recovery of any fine, penalty or forfeiture under this Act except by order of the Commissioners of Inland Revenue and in the name of an officer, or in England in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland.

(2) Any fine or penalty under this Act may, except as otherwise provided, be sued for and recovered, with full costs of suit, in the High Court, and any such penalty shall be sued for by information.

(3) Proceedings in the High Court for the recovery of any fine or penalty, and proceedings in England, before the general commissioners, and in Scotland either before the general commissioners or before the sheriff for the recovery of any penalty

which is not recoverable in the High Court, may be commenced within three years next after the fine or penalty was incurred.

(4) Where a pecuniary penalty not exceeding twenty pounds, or a penalty exceeding twenty pounds which is directed to be added to the assessment, is recoverable in the High Court, that penalty may, in lieu of being so recovered, be recovered in England before the general commissioners, and in Scotland either before the general commissioners or before the sheriff for the county where the offence was committed, by proceedings to be commenced within twelve months next after the penalty was incurred.

(5) The proceedings before any general commissioners or any sheriff shall be by way of information in writing, made to them, and upon a summons to the person accused to appear before them at such time and place as they shall fix, and they shall examine into the matter of fact, and hear and determine the same in a summary way, and they shall give judgment for the penalty, or such part thereof as they shall think proper to mitigate the same to, and shall assess the penalty on the person accused by way of supplementary assessment, and the penalty shall be levied in like manner as tax.

The adjudication on such proceedings shall be final and conclusive, and the proceedings and decree of the said commissioners or sheriff shall not be removable, by any process whatever, into any court of law.

Mitigation and application of fines and penalties.

222.—(1) The Commissioners of Inland Revenue may, in their discretion, mitigate any fine or penalty, or stay or compound any proceedings for recovery thereof, and may also, after judgment, further mitigate or entirely remit the fine or penalty, and may order any person imprisoned for any offence to be discharged before the term of his imprisonment has expired. The Treasury may mitigate or remit any such fine or penalty, either before or after judgment.

(2) Moneys arising from fines, penalties and forfeitures, and all costs, charges and expenses payable in respect thereof or in relation thereto respectively, shall be accounted for and paid to the Commissioners of Inland Revenue or as they direct.

Power to add penalties to assessment.

223. Where an increased rate of tax is imposed as a penalty, or as part of or in addition to a penalty, the penalty and increased rate of tax may be added to the assessment, and collected and levied in like manner as any tax included in such assessment may be collected and levied.

Saving for criminal proceedings.

224. The provisions of this Act shall not affect any criminal proceedings for any felony or misdemeanour.

Fine for obstruction of officers in execution of duties.

225.—(1) If any person, by himself or by any person in his employ, obstructs, molests, or hinders—

(*a*) an officer or any person employed in relation to any duty of income tax in the execution of his duty, or

of any of the powers or authorities by law given to the officer or person; or

(*b*) any person acting in the aid of an officer or any person so employed;

he shall, for every such offence, incur a fine of one hundred pounds.

(2) Without prejudice to any other mode of recovery, the fine imposed under this section may be proceeded for and recovered in the same manner, and, in the case of summary proceedings, with the like power of appeal, as any fine or penalty under any Act relating to the excise.

Penalty for vexatious surcharges, &c., by surveyor.

226. A surveyor who—

(*a*) wilfully makes a false and vexatious surcharge of tax; or

(*b*) wilfully delivers, or causes to be delivered, to the general commissioners a false and vexatious certificate of surcharge, or a false and vexatious certificate of objection to any supplementary return in a case of surcharge; or

(*c*) knowingly or wilfully, through favour, undercharges or omits to charge any person; or

(*d*) is guilty of any fraudulent, corrupt, or illegal practices in the execution of his office,

shall, for any such offence, incur a penalty of one hundred pounds, and on conviction shall be discharged from his office.

Penalty for false statements made to obtain allowances.

227. If any person, for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of tax, either for himself or for any other person, or in any return made with reference to tax, knowingly makes any false statement or false representation, he shall be liable, on summary conviction, to imprisonment for a term not exceeding six months with hard labour.

Persons giving false evidence guilty of perjury.

228. If in Scotland or Ireland any person, upon any examination on oath, or in any affidavit or deposition authorised by this Act, wilfully and corruptly gives false evidence, or wilfully and corruptly swears any matter or thing which is false or untrue, he shall on conviction be subject and liable to such punishment as persons convicted of perjury are subject and liable to.

Limitation of penalties on officers employed in execution of Act.

229.—(1) A commissioner, sheriff, sheriff depute or sheriff substitute, clerk, surveyor, assessor, or collector who acts, or is employed, in the execution of this Act, shall not be liable to any penalty in respect of such execution other than is by this Act provided.

(2) Where any civil or criminal proceeding, against any officer or person employed in relation to any duty of income tax, on account of the seizure or detention of any goods, is brought to trial, and a verdict or judgment is given thereupon

against the defendant, if the court or judge certifies that there was probable cause for the seizure, the plaintiff shall not be entitled to any damages, besides the goods seized, or the value thereof, nor to any costs, and the defendant shall not be liable to any punishment.

Execution of powers under Act.

230.—(1) Anything required under this Act to be done by the Treasury may be signified under the hand of a secretary or assistant secretary to the Treasury.

(2) Anything required under this Act to be done by the general commissioners, the additional commissioners, the special commissioners, or any other commissioners may, save as otherwise expressly provided by this Act, be done by any two or more commissioners.

(3) Any general commissioner may administer an oath required or permitted to be taken before the general commissioners under this Act by any officer or person in any matter touching the execution of this Act.

Exemptions of officers.

231. No collector, officer or person employed under the authority of the Commissioners of Inland Revenue in relation to income tax shall be compelled to serve as a mayor or sheriff, or in any corporate or parochial or other public office or employment, or on any jury or inquest whatsoever, or in the militia.

Exemption of commissioners from serving in parochial offices and on juries.

232.—(1) Every person acting as a commissioner in the execution of this Act shall, on request, be entitled to a certificate thereof, under the hands of the Commissioners of Inland Revenue.

(2) The holder of a certificate shall, while the same is in force, be discharged from all parish and ward offices in the parish or ward, and from serving on juries in the county wherein he dwells.

(3) A certificate shall continue in force so long only as the person to whom it is granted continues to act as such commissioner, and may be revoked by the Treasury if it appears to them that the holder has neglected to perform his duty as such commissioner.

(4) A certificate shall be enrolled by the clerk of the peace of the county or city in which the holder dwells, on payment of a fee of one shilling, and the clerk of the peace shall cause every certificate which is revoked to be taken off the roll, on notice thereof being given to him by the Commissioners of Inland Revenue.

Proof that a person is a commissioner or officer.

233. In any proceedings under or arising out of this Act before any court or person empowered to take evidence, primâ facie proof of the fact that any person was a commissioner or officer may be given by proving that, at the time when any matter in controversy in any such proceedings arose, that person was reputed to be or had acted as a commissioner or officer.

Power of two commissioners in same county to allow assessments.

234. In the event of a sufficient number of general commissioners not attending to sign and allow, in due time, the assessments and duplicates of the tax for any parish, any two general commissioners acting within the same county shall sign and allow any such assessments or duplicates.

Jurisdiction of High Court.

235. All matters within the jurisdiction of the High Court of Justice under this Act shall be assigned in England and Ireland to the King's Bench Division of the High Court, and in Scotland to the Court of Session sitting as a Court of Exchequer.

Regulations to be laid before Parliament.

236. All such regulations of the Commissioners of Inland Revenue as relate to—

(*a*) the assessment, charge, collection and recovery of super-tax;

Amended by the Finance Act 1920 s. 32 + 3rd sched.

(*b*) [exemption, abatement] or relief in respect of quarterly assessments on weekly wage-earners:

(*c*) the assessment and collection of tax in the case of quarterly assessments on weekly wage-earners; or

(*d*) service by post;

shall be laid before each House of Parliament as soon as may be after they are made, and, if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-one days, or in the case of a regulation relating to super tax within the next subsequent forty days, on which that House has sat next after any such regulation is laid before it, praying that the regulation may be annulled, His Majesty in Council may annul the regulation, and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

Interpretation.

237. In this Act, unless the context otherwise requires :—

"Annuity fund" means, where an annuity fund is not kept separately from the life assurance fund of an assurance company, such part of the life assurance fund as represents the liability of the company under its annuity contracts, as stated in its periodical returns to the Board of Trade, under the Assurance Companies Act, 1909;

9 Edw. 7. c. 49.

"Assurance company" means any persons or bodies of persons to which the Assurance Companies Act, 1909, applies;

"Assessor" includes a surveyor acting as assessor when empowered so to act;

"Body of persons" means any body politic, corporate, or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate;

"City division" means a division consisting of any city, borough, town, or other place, under the separate jurisdiction of any body of general commissioners;

"County division" means a division other than a city division and consisting of any county, riding or shire, or of any hundred, rape, lathe, wapentake, or other division of a county, riding, or shire, under the separate jurisdiction of any body of general commissioners;

"Foreign life assurance fund" means any fund representing the amount of the liability of an assurance company in respect of its life assurance business with policyholders and annuitants residing out of the United Kingdom whose proposals were made to, or whose annuity contracts were granted by, the company at or through a branch or agency outside the United Kingdom, and, where such a fund is not kept separately from the life assurance fund of the company, means such part of the life assurance fund as represents the liability of the company under such policies and annuity contracts; such liability being estimated in the same manner as it is estimated for the purposes of the periodical returns of the company to the Board of Trade, under the Assurance Companies Act, 1909;

"Gazette" means, as the context requires, "London Gazette," "Edinburgh Gazette," or "Dublin Gazette";

"Incapacitated person" means any infant, married woman, lunatic, idiot, or insane person;

"Land Tax Commissioners" means the commissioners appointed, under authority of Parliament, for executing the Acts relating to land tax;

"Life assurance business" includes the business of granting annuities;

"Parish" means any city, town, ward, township, tithing, parish, place or precinct, or part thereof, for which a separate assessment of income tax has been, or can be, made, or for which an assessor or collector has been, or can be, appointed;

"Surveyor" means a surveyor of taxes and includes an inspector of taxes;

"Trade" includes every trade, manufacture, adventure or concern in the nature of trade;

"Weekly wage-earner" means a person who receives wages which are calculated by reference to the hour, day, week or any period less than a month, at whatever intervals the wages may be paid, or who receives wages, however calculated, which are paid daily, weekly, or at any less intervals than a month;

"Year of assessment" means, with reference to any tax, the year for which such tax was granted by any Act granting duties of income tax.

Repeal of Acts and savings.

238. The Acts mentioned in the Seventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule:

Provided that—

(*a*) Any notice, form, order, rule, regulation or direction prescribed, made, issued or given under any enactment repealed by this Act shall continue in force as if it had been prescribed, made, issued or given under this Act, and may be repealed, revoked, varied or amended accordingly :

(*b*) Any document referring to any Act or enactment repealed by this Act shall be construed as referring to this Act or to the corresponding enactment of this Act :

(*c*) Any commissioner, officer or person appointed to act or employed under or by virtue of any enactment repealed by this Act in relation to duties of income tax shall continue and be deemed to have been appointed or employed under or by virtue of this Act :

(*d*) Where any provision repealed by this Act so far as it relates to income tax, and reproduced in this Act in relation to income tax, authorises or requires any appointment to be made or action to be taken, or imposes any penalty both in relation to income tax and in relation to any other tax or duty as respects which the provision in question is not repealed, then nothing in this Act shall authorise or require separate appointments or separate action or the imposition of penalties, both under the provision so repealed and under the corresponding provision of this Act, but the two provisions shall have effect as though they continued to be contained in one enactment relating both to income tax and to such other tax or duty as aforesaid :

(*e*) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section thirty-eight of the Interpretation Act, 1889, with regard to the effect of repeals.

52 & 53 Vict. c. 63.

Short title and commencement.

239.—(1) This Act may be cited as the Income Tax Act, 1918.

(2) This Act shall come into operation on the sixth day of April nineteen hundred and nineteen :

Provided that the provisions of this Act shall not apply to any duties of income tax granted by Parliament prior to the commencement of this Act, or to any enactment, matter or thing touching any such duties, and in respect of any such duties the Acts applicable thereto which are repealed by this Act shall have the same effect as if this Act had not been passed.

SCHEDULES.

FIRST SCHEDULE. Section 1.

SCHEDULE A.

Tax under Schedule A shall be charged in respect of the property in all lands, tenements, hereditaments, and heritages in the United Kingdom, for every twenty shillings of the annual value thereof. Schedule A.

RULES APPLICABLE TO SCHEDULE A.

Nothing in these rules shall affect the valuation of lands, tenements or hereditaments within the administrative county of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is by that Act made conclusive for the purposes of Income Tax, and the following rules that is to say, the general rule of No. I., Rules 1 and 3 of No. II., Rules 1 to 14 of No. IV., Rules 6 and 7 of No. VII., and Rules 5, 6 and 7 of No. IX. (which Rules are distinguished by an asterisk) and any other rule which relates to the ascertainment of the value of such lands, tenements or hereditaments shall not apply within the administrative county of London, except in the case of hereditaments which are not included in any such valuation list or which are chargeable according to profits and not according to gross value, and except as respects the mode of charging the occupiers of land subject to a tithe rentcharge in respect of such tithe rentcharge.

No. I.—General Rule for estimating the annual value of Lands, Tenements, Hereditaments or Heritages. No. I.

*In the case of all lands, tenements, hereditaments or heritages capable of actual occupation, of whatever nature, and for whatever purpose occupied or enjoyed, and of whatever value (except the properties mentioned in No. II. and No. III. of this Schedule), the annual value shall be understood to be :—

(1) The amount of the rent by the year at which they are let, if they are let at rackrent and the amount of that rent has been fixed by agreement commencing within the period of seven years preceding the fifth day of April next before the time of making the assessment; or

(2) If they are not let at a rackrent so fixed, then the rackrent at which they are worth to be let by the year.

No. II.—Rules for estimating the annual value of certain Lands, Tenements, Hereditaments or Heritages which are not to be charged according to the preceding General Rule, and for determining the person chargeable. No. II.

*1. In the case of tithes, if taken in kind, the annual value shall be understood to be the average amount for one year of the profits of the three preceding years.

Schedule A. No. II.

2. In the case of dues and money payments in right of the church or by endowment, or in lieu of tithes (not being tithes arising from lands), and all teinds arising in Scotland, the annual value shall be understood to be the average amount for one year of the profits of the three preceding years.

***3.** In the case of tithes arising from lands, if compounded for, and all rents and other money payments in lieu of tithes arising from lands (except rentcharges confirmed under the Tithe Act, 1836), the annual value shall be understood to be the amount of the profits from such composition, rent or payment for the year preceding.

6 & 7 Will. 4. c. 71.

4. In each of the cases mentioned in rules 1, 2 and 3 tax shall be assessed and charged on the person entitled to the tithes or payments, or his lessee or tenant, agent or factor, except when the tax is charged in accordance with rule 6 of No. VII. of this Schedule.

5. In the case of manors and other royalties, including all dues and other services or other casual profits (not being rents or other annual payments reserved or charged), the annual value shall be understood to be the average amount for one year of the profits of the seven preceding years. Tax shall be assessed and charged on the lord of the manor or royalty, or the person renting the same.

6. In the case of fines received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof), the annual value shall be understood to be the amount of the profits received within the preceding year.

Tax shall be assessed and charged on the receiver of the fines: Provided that if the person chargeable satisfies the general commissioners for the division that any part of the fines has been applied as productive capital, on which a profit has arisen or will arise which is otherwise chargeable for the year for which the assessment is made, the commissioners may discharge the amount so applied from the profits liable to assessment and charge under this rule.

7. In the case of all other profits not before enumerated (other than profits liable to deduction in pursuance of rules 1 and 4 of No. VIII. of this Schedule) arising from lands, tenements, hereditaments or heritages not being in the actual possession or occupation of the person to be charged, the annual value shall be understood to be the average amount for one year of the profits of the number of years which, on the statement of the person to be charged, appears to the commissioners to be fair and equitable. Tax shall be assessed and charged on the receivers of such profits or on the persons entitled thereto.

8. If, in estimating the value of any property enumerated in the above rules, it appears that the statement required cannot be made out because the possession or interest of the person to be charged commenced within the period upon the basis of which the profits are to be computed, the profits of one year shall be estimated in proportion to the profits received within the time which has elapsed since the commencement of that possession or interest.

No. III.

No. III.—Rules for estimating the annual value of certain other Lands, Tenements, Hereditaments, or Heritages which are not to be charged according to the preceding General Rule.

1. In the case of quarries of stone, slate, limestone, or chalk, the annual value shall be understood to be the profits of the preceding year.

2. In the case of mines of coal, tin, lead, copper, mundic, iron, and other mines, the annual value shall be understood to be the average amount for one year of the profits of the five preceding years :

Provided that—

(*a*) If any such mine has, from some unavoidable cause, so decreased and is so decreasing in annual value that an average of five years will not give a fair estimate thereof, the general commissioners of the division in which the mine is situate may, on proof thereof, compute the annual value on the actual amount of profits in the last preceding year subject to such abatement on account of diminution of duty within the current year as is in this Act provided in other cases; and

(*b*) If any such mine has, from some unavoidable cause, wholly failed, the commissioners may, on due proof thereof, discharge the assessment.

3. In the case of ironworks, gasworks, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains or levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges, ferries, and other concerns of the like nature having profits from or arising out of any lands, tenements, hereditaments or heritages, the annual value shall be understood to be the profits of the preceding year.

4. Tax under the above rules shall be assessed and charged on the person or body of persons carrying on the concern, or on the agents or other officers who have the direction or management of the concern or receive the profits thereof.

5. Tax shall be assessed and charged on the value of the produce of the concern, before any distribution to any person entitled to any share thereof, or to the owner of the soil or property, or to any creditor or other person whatever who has a claim on the profits, and every such person shall allow, out of the produce or value, a proportionate deduction of the tax charged.

6. The said assessment and charge shall be exclusive of any lands used or occupied in connection with the concern which have been separately assessed and charged under this Act.

7.—(1) The computation in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum, but any adventurer may be assessed and charged separately if he makes a declaration of his proportion or share in the concern for that purpose.

(2) An adventurer so separately assessed and charged may set off against his profits from one or more of such concerns the amount of his loss sustained in any other such concern as certified by the commissioners for the division where the loss was sustained.

(3) In any such case one assessment and charge only shall be made on the balance of profit and loss, and shall be made in the parish where the adventurer is chargeable to the greatest amount.

8. The properties described in rules 1, 2 and 3 shall be assessed and charged in the manner herein mentioned according to the rules applicable to Schedule D so far as the same are consistent with the rules of this Number.

9. If in estimating the value of any property enumerated in rules 1, 2 and 3 it appears that the statement required cannot be

Schedule A. No. III.

made out because the possession or interest of the person to be assessed and charged commenced within the period upon the basis of which the profits are to be computed, the profits of one year shall be estimated in proportion to the profits received within the time which has elapsed since the commencement of that possession or interest.

No. IV.

No. IV.—Rules for estimating Annual Value.

*1. Where—

(*a*) a landlord is subject to an agreement to pay or satisfy out of the rent reserved on any lands or tenements, any public local rates, taxes, or assessments, which by law are charged upon the occupier, or any composition for tithes; or

(*b*) any person entitled to a rent or other annual payment in lieu of tithes (other than a tithe rentcharge confirmed under the Tithe Act, 1836), or to any composition for tithes, pays or satisfies out of the amount thereof any such public local rates, taxes or assessments charged upon the same;

the annual value shall be estimated exclusive of any such public local charges, or composition for tithes, bonâ fide paid by the landlord or other person aforesaid, respectively, in and for the year preceding the year of assessment.

*2. Where the owner is also occupier of the lands or tenements, and has paid any such public local charges or composition for tithes in respect thereof, the annual value shall be estimated in like manner.

*3. If the assessor is satisfied with the amount contained in any account or statement of the annual value of properties to be assessed under this Schedule delivered under this Act, he shall make an assessment on that amount, and if he is not satisfied, or if no such account or statement has been delivered, he shall estimate to the best of his judgment the annual value of the property and make an assessment thereon.

*4. Where the annual value is to be ascertained according to the general rule of No. I. of this Schedule, and that value cannot be otherwise ascertained, and the last poor rate in the parish was made throughout on the annual value as the same would be estimated under the said general rule or on a proportionate part thereof, the assessor may make his assessment by reference to the annual value for the purposes of the poor rate, but in all cases on the full amount of the annual value instead of on a proportionate part thereof.

*5. Where any dwelling-house or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately occupied, is of an annual value under ten pounds, the assessor may estimate the annual value to the best of his judgment and make an assessment thereon without requiring a statement of the annual value to be delivered, unless the surveyor objects to his estimate and requires a notice for that purpose to be served.

*6. An assessor who, not having required such statement, neglects to estimate the true annual value of any such property and to assess the same according to this Act, shall forfeit a sum not exceeding ten pounds.

*7. If any tenant at rackrent produces to the assessor the lease or agreement in writing under which he immediately holds any premises chargeable under the general rule of No. I. of this Schedule, and it appears therefrom that the premises have been let within the seven preceding years, and that no consideration in money other than the rent reserved is contained in the lease or agreement, the assessor may make his assessment according to that rent.

*8. The tenant shall produce his lease or agreement to the assessor on request by him.

*9. Any such assessment shall not be binding if it appears to the commissioners—

(*a*) that the lease or agreement does not express the full consideration in money or value for the demise or the rent bonâ fide paid for the same; or

(*b*) that the rent reserved is less than the rackrent on account of repairs or improvements effected, or to be effected, by the tenant or his assigns; or

(*c*) that the lease or agreement was in any other respect made with intent to conceal the annual value of the premises, or to diminish the estimate to be made thereon, or has been assigned to the tenant or any former tenant for any consideration in money or value paid or agreed to be paid.

*10. In making any such assessment regard shall be had to—

(*a*) any increase of the amount of the rent reserved by reason of any agreement by the landlord to discharge the tenant's rates, taxes, assessments, or duties hereinbefore mentioned;

(*b*) any decrease in the amount of the rent by reason of any agreement by the tenant to discharge those of the landlord;

(*c*) any decrease in the amount of the rent by reason of any expenses incurred or to be incurred by the tenant or any assigns, whether mentioned or not in the lease or agreement; and

(*d*) any deductions to be made on account of any public rate or assessment hereinbefore described.

*11. In the case of a demise for years of land made in consideration of a rent reserved and of improvements to be made at the cost of the tenant, if it is proved to the satisfaction of the general commissioners that the rent reserved was, in view of the improved value expected to be realised at the cost of the tenant, based upon an estimate of the mean annual value of the land throughout the term, and that the rent, so computed, is fixed and payable at the same amount in each year so that in consequence thereof the rent payable exceeds the annual value at the commencement of the term, the annual value for each year of assessment during the term of the demise shall be taken to be the amount of the rent reserved without variation, subject to the deductions allowed by this Act.

*12. A tenant being—

(*a*) a tenant at rackrent under a parol demise from year to year within the period defined in the general rule of No. I. of this Schedule; and

(*b*) a tenant who has neither the custody, nor the power to call for the production, of the lease or agreement under

Schedule A. No. IV.

which he holds premises demised within the said period and who proves to the commissioners his inability to produce the same,

shall deliver to the assessor an account in writing, signed by him, stating the amount of the annual rent reserved on any such demise, and thereupon the same rules shall apply as in the case of a tenant who produces to the assessor his lease or agreement.

*13. Lands held for a longer period than seven years, by a tenant at will or under a demise from year to year, shall be estimated and assessed at their annual value, unless the tenant proves to the satisfaction of the general commissioners that they are held under a demise which was commenced by an agreement made, and a rent fixed, within the period of seven years, on the determination of the former demise of those lands, by due notice within that period.

*14. A person who wilfully—

(*a*) delivers any such account as aforesaid, which is false; or

(*b*) refuses, neglects, or omits to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon,

shall forfeit the sum of twenty pounds, and may be charged in treble the tax chargeable, to be computed on the annual value of the premises and included in the assessment.

15. In Scotland—

(*a*) Every tenant of lands, tenements, or heritages shall, within ten days after service by the assessor of a notice requiring him to do so, produce to the assessor the tack, lease, or other agreement or articles in writing under which he holds:

(*b*) If any such documents of title are not within the custody, possession, or power of the tenant, or if there are no such documents, the tenant shall deliver to the assessor within the time limited as aforesaid, a written note stating the actual rent annually reserved, and any other valuable consideration given to the landlord for the tenancy:

(*c*) A tenant who wilfully neglects to comply with any such notice shall be liable to a penalty of treble the tax chargeable on such lands, tenements, or heritages:

(*d*) On the production of any such documents of title, the assessor may make his assessment according to the rent therein reserved, or if they are not produced, upon the rent reserved as disclosed in the written note, if he is satisfied that there was no other valuable consideration:

(*e*) If no written note is delivered, or if the assessor is not satisfied therewith, the assessor shall make an assessment in accordance with the provisions of this Act:

(*f*) If a farm, occupied by any such tenant, is distant more than ten miles from the dwelling-house of the assessor, the tenant may leave his lease or written note with the nearest justice of the peace, or with the minister of the parish in which the farm is situate, and the justice or minister, as the case may be, shall show the lease or note of the rent to the assessor when required.

No. V.—Rules in respect of Deductions and Allowances.

Schedule A. No. V.

1. The following deductions and allowances shall be made under this Schedule :—

(*a*) The amount of the tenths and first fruits, duties, and fees on presentations paid by any ecclesiastical person within the year preceding the year of assessment :

(*b*) The amount paid for procurations and synodals by ecclesiastical persons on an average of seven years preceding the year of assessment :

(*c*) The amount expended during the year preceding the year of assessment on repairs of any collegiate church or chapel, or chancel of a church, or of any college or hall in any university of the United Kingdom, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same :

(*d*) The amount paid for public local rates, taxes, and assessments charged in respect of a rentcharge under the Tithe Act, 1836, for the year of assessment, except where the owner of the rentcharge has been charged therefor under rule 7 of No. VII. of this Schedule :

(*e*) The amount of any unredeemed land tax charged on lands, tenements, hereditaments, and heritages, under the Land Tax Act, 1797 : 38 Geo. 3. c. 5.

(*f*) The amount charged on lands, tenements, hereditaments, and heritages, by a public rate or assessment in respect of draining, fencing, or embanking :

(*g*) The amount expended by the landlord or owner of lands on an average of the twenty-one preceding years, in the making or repairing of sea walls or other embankments necessary for the preservation or protection of the lands against the encroachment or overflowing of the sea or any tidal river, although the sums expended may not have been charged on the lands by a public rate or assessment :

Provided that this rule shall not apply within the administrative county of London so far as respects the deductions allowed by the Valuation (Metropolis) Act, 1869. 32 & 33 Vict. c. 67.

2. The foregoing allowances shall (unless the payments to which they relate, or any part thereof, be made by a tenant) be made from the assessment on the property concerned, save as is hereinafter provided.

3. The allowances granted under paragraphs (*a*), (*b*) and (*c*) of rule 1 may be granted to the body or person therein described in one sum, either by deduction from the assessment, if any, on such body or person, or by repayment, but any allowance made under rule 1 on account of charges payable in respect of tithe rentcharge shall be granted by repayment only.

4.—(1) Where it is shown to the satisfaction of the Commissioners of Inland Revenue that the landlord of lands in Scotland is by law—

(*a*) charged with any public rates, taxes, or assessments which in England are by law a charge on the occupiers of lands ; or

(*b*) charged with any public rates or taxes or other public burdens, the like whereof are not chargeable on lands in England,

Schedule A No. V.

the said Commissioners shall cause such relief to be given in respect of tax as is just and reasonable having regard to the additional burden on the landlord;

(2) Relief under this rule may be given in accordance with such regulations as the said Commissioners may prescribe, either by abatement from the assessment, or by repayment of tax.

5. The person entitled to any of the foregoing allowances which have not been made by way of deduction or abatement from the assessment and which may be made by repayment, may claim the allowance at any time within three years after the expiration of the year of assessment, before the general commissioners of the division in which the property charged with the payments is situate.

6. The general commissioners on proof that the claimant is entitled to the allowance shall certify the particulars and amount thereof to the special commissioners, who shall issue an order for repayment.

7.—(1) Where tax is charged upon annual value estimated otherwise than by relation to profits, the following provisions shall have effect:—

(*a*) In the case of an assessment on lands inclusive of the farmhouse and other buildings (if any), the amount of the assessment shall, for the purposes of collection, be reduced by a sum equal to one-eighth part thereof; and

(*b*) In the case of an assessment upon any house or building (except a farmhouse or building included with lands in assessment), the amount of the assessment shall, for the purposes of collection, be reduced—

(i) Where the owner is occupier or chargeable as landlord, or where a tenant is occupier and the landlord undertook to bear the cost of repairs, by a sum equal to one-sixth part of that amount; and

(ii) Where a tenant is occupier and undertook to bear the cost of repairs, by such a sum, not exceeding one-sixth part of that amount, as may be necessary to reduce it to the amount of rent payable by him.

New paragraphs substituted for this by Finance Act 1922 s. 24 (1)

(2) Where the amount of the assessment in the case of lands (inclusive of the farmhouse and other buildings) is more than one-eighth, and in the case of any house or building (except a farmhouse or building included with lands in assessment) is more than one-sixth below the rent, after deducting from such rent any outgoing which should by law be deducted in making the assessment, this rule shall not apply.

Finance Act 1922 s. 24 (2)

8.—(1) If the owner of any land or houses to which this rule applies shows that the cost to him of maintenance, repairs, insurance, and management, according to the average of the preceding five years, has exceeded, in the case of land, one-eighth part of the annual value of the land as adopted under this Schedule, and, in the case of houses, one-sixth part of that value, he shall be entitled in addition to any reduction of the assessment for the purposes of collection, on making a claim for the purpose, to repayment of the amount of the tax on the excess.

(2) For the purposes of this rule, the term "maintenance" shall include the replacement of farmhouses, farm buildings, cottages,

Schedule A. No. V.

fences, and other works where the replacement is necessary to maintain the existing rent.

[(3) This rule shall apply to any land (inclusive of farmhouses and other buildings, if any) the assessment on which is reduced for the purpose of collection, and to any house the annual value of which, as adopted under this Schedule, does not exceed twelve pounds, and the assessment on which is so reduced.] ×

Repealed by Finance Act 1922 s. 49 & new rules substituted by s. 25

(4) In comparing, for the purpose of this rule, the cost of maintenance, repairs, insurance, and management of any land or houses with the annual value of the land or houses, the total cost of the maintenance, repairs, insurance and management on any land managed as one estate, or of any houses on any such land, shall be compared with the total annual value of the land or houses, as the case may be.

(5) All the provisions of this Act which relate to claims for exemption, abatement, or relief, or the proof to be given with respect to those claims, shall apply to claims for repayment under this rule and the proof to be given with respect to those claims:

amended by the Finance Act 19 s. 32 & 3rd sch.

Provided that if the owner of any land or house makes and delivers to the surveyor of any district in which the land or house is wholly or partly situate a declaration as to the cost to him of maintenance, repairs, insurance, and management, and the surveyor is satisfied as to the correctness of the declaration, the amount of the allowance to which the owner is entitled under this rule shall be certified by the surveyor, and repayment shall thereupon be made in accordance with his certificate.

(6) In computing the five-year average for the purposes of this rule, the year shall be taken to be the year ending on the thirty-first day of March, or such other date as may be adopted by the owner of the land or houses with the consent of the surveyor of the district, and the five preceding years shall be taken to be those preceding the commencement of the year for which the tax in respect of which a claim for repayment is made is charged.

9.—(1) Where land has been demised at a reserved rent, without fine or other sum paid or contracted for in lieu of a reserved rent, and loss has been sustained on the growing crops or stock on the lands, or the lands or any part of them have been rendered incapable of cultivation for any year, by reason of flood or tempest, the general commissioners for the division in which the lands are situate, on proof to them that the owner has, in consideration of any such loss, allowed or agreed to allow, to the tenant an abatement of the whole or any part of the rent reserved or payable for any year of the term, may in like proportion make an abatement in the assessment under this Schedule for the year for which the abatement of rent has been made, and discharge therefrom the corresponding proportion of tax.

(2) Where any such loss is sustained on lands in the occupation of the owner, the commissioners may, on proof of the loss, make the like abatement and discharge of tax under this Schedule as might have been made if the land had been demised to a tenant, and the owner had made such abatement of rent proportionate to the loss sustained as the general commissioners consider would or ought to have been made in respect of such loss.

10. A person who—

(*a*) makes any false claim for an abatement under rule 9; or

(*b*) is guilty of any fraud or contrivance in making any such claim, or obtaining any such abatement; or

Schedule A. No. V.

(*c*) fraudulently or untruly declares the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent of lands occupied by him on account of such loss, with the intention of fraudulently obtaining any such abatement,

shall forfeit the sum of fifty pounds and treble the amount of tax charged on him in respect of the lands.

11. A person who—

(*a*) aids, abets, or assists a person charged with tax in making any such false or fraudulent claim; or

(*b*) fraudulently or untruly declares the amount or value of any abatement made, or agreed to be made, in the rent of any lands, or the amount or value of any loss, with intent fraudulently to obtain for himself, his tenant, or for the owner or tenant of any lands any such abatement as aforesaid,

shall forfeit the sum of one hundred pounds.

No. VI.

No. VI.—Rules in respect of further Allowances.

1. The following further allowances shall be made under this Schedule :—

(*a*) The amount of the tax charged on any college or hall in any university of the United Kingdom, in respect of the public buildings and offices belonging to the college or hall, so far as not occupied by any individual member thereof or by any person paying rent for the same :

(*b*) The amount expended on repairs of the public buildings and offices of any such college or hall, and of the gardens, walks, and grounds for recreation, repaired and maintained by the funds of the college or hall :

(*c*) The amount of the tax charged on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging thereto, and so far as not occupied by any individual officer or the master thereof whose total annual income, however arising, estimated in accordance with this Act, amounts to one hundred and fifty pounds or more, or by a person paying rent for the same :

(*d*) The amount expended on repairs of any such hospital, public school, or almshouse, and of the offices belonging thereto, and of the gardens, walks, and grounds used for the sustenance or recreation of the hospitallers, scholars and almsmen respectively, which are repaired and maintained by the funds of the hospital, public school or almshouse :

(*e*) The amount of the tax charged on any building being the property of any literary or scientific institution, and used solely for the purposes of that institution, in which no payment is made or demanded for any instruction there afforded by lectures or otherwise, and so far as not occupied by an officer of the institution or by any person paying rent for the same.

2. The allowances under the foregoing rule shall be granted by the general commissioners for the division.

No. VII.—Rules as to Persons chargeable.

1. Save as in this Act provided in any particular case, tax under this Schedule shall be charged on and paid by the occupier for the time being.

2. Every person having the use of any lands or tenements shall be deemed to be the occupier thereof.

3. The tax on each assessment shall be levied on the occupier for the time being, without any new assessment, notwithstanding any change of occupation :

Provided that—

(*a*) An occupier who quits occupation shall be liable for the tax payable in respect of the period up to the date of his quitting occupation, so far as such tax falls to be ultimately borne by him :

(*b*) Nothing in this Act shall extend to authorise the levying upon an occupier for the time being of any tax under this Schedule which ought to have been levied upon and ultimately borne by any former occupier of the lands, tenements or hereditaments, and nothing herein contained shall affect any remedy under this Act for the levying of any such tax or any portion thereof, from such former occupier.

4. Tax under this Schedule shall be charged on all lands, tenements and hereditaments, whether occupied at the time of assessment or not, but if any house is or becomes unoccupied for the year or for part of the year of assessment, the tax shall not be levied thereon during the period while it is so unoccupied, and the general commissioners, on proof of the period during which the house was unoccupied, shall upon appeal discharge the tax in respect of that period.

5. If, after the making of an assessment, the lands are divided into two or more distinct occupations, the general commissioners, on the application of the persons respectively interested, shall determine what proportion of the tax shall be paid or borne by each occupier, and the amount apportioned shall be collected and levied in like manner as if it had been an original assessment.

***6.** In respect of any compositions, rents, or other payments in lieu of tithes the commissioners may, if they think fit—

(*a*) charge the occupiers of the lands from which the tithes arise; or

(*b*) charge the respective persons liable to make any such payments; and

(*c*) direct notices to be delivered to any such persons respectively for the purpose of obtaining returns of any such payments, and the like provisions and penalties shall apply as in the case of statements to be delivered of the annual value of lands.

***7.**—(1) Where lands, tenements, or hereditaments are subject to a rentcharge under the Tithe Act, 1836, or to any other rentcharge in lieu of tithe, and the owner of such rentcharge makes a return thereof for the purpose of an assessment being made upon him, the commissioners may, if they think fit, charge him under this Schedule in respect of the rentcharge, deducting therefrom the public local rates, taxes, and assessments charged thereon in the preceding year.

Schedule A. No. VII.

(2) Where any such charge is made upon the owner of the rentcharge, the amount of the rentcharge shall be allowed as a deduction from the annual value in assessing the lands, tenements, and hereditaments upon which it is charged.

8. The assessment and charge shall be made upon the landlord in respect of—

(*a*) any dwelling-house in the occupation of a tenant which, with the buildings or offices belonging thereto, and the land occupied therewith, is of less annual value than ten pounds; and

(*b*) any lands and tenements which are let for a period less than one year; and

(*c*) any house or building let in different apartments or tenements, and occupied by two or more persons severally. Any such house or building shall be assessed and charged as one entire house or tenement:

Provided that in each of the above cases in default of payment by the landlord, the tax may be levied upon the occupier or occupiers respectively.

9.—(1) The landlord or immediate lessor of any lands, houses, or buildings may, if the general commissioners think fit, be assessed and charged as if he were the occupier thereof, for any year of assessment in which a request in writing to that effect is received from him and for subsequent years until he shall by notice in writing cancel such request.

(2) Any such request or notice shall be delivered personally or be sent by post to the clerk to the general commissioners on or before the thirty-first day of July in the year for which it is first to take effect.

(3) The tax so charged upon the landlord or immediate lessor may be recovered from him in the same manner as any other income tax is recoverable, but this provision shall not prejudice the right to recover the same, if necessary, by distraint upon the premises or property in respect of which the charge was made, in the same way as if the charge had been made upon the occupier for the time being.

10. Tax to be charged in respect of any house or tenement occupied by the accredited Minister of any foreign State shall be charged on and paid by the landlord or person immediately entitled to the rent of the house or tenement.

11. Tax to be charged in respect of any house, tenement, or apartment belonging to the Crown, in the occupation of any officer of the Crown, by right of his office or otherwise, except apartments in Royal palaces, shall be charged on and paid by the occupier on the annual value thereof.

12. Where a house is divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be separately assessed and charged on the respective occupiers thereof.

13.—(1) Any mortgagee or creditor in any heritable bond or wadset, in possession of the lands, tenements, hereditaments, or heritages mortgaged or secured, if in actual occupation of the same, shall be assessed and charged as an occupier, and if not in actual occupation, shall be liable to the like deduction as any landlord.

(2) In any settlement of accounts between such mortgagee or other creditor and the mortgagor or debtor, tax payable on interest due in respect of the mortgage or debt shall be allowed as money received on account of interest. Schedule A. No. VII.

No. VIII.—Rules as to the right of persons by whom tax is paid to recoupment in certain cases. No. VIII.

1. A tenant occupier of any lands, tenements, hereditaments or heritages who pays the tax shall be entitled to deduct and retain in respect of the rent payable to the landlord for the time being (all sums allowed by the commissioners being first deducted), an amount representing the rate or rates of tax in force during the period through which the said rent was accruing due for every twenty shillings thereof, the said deduction to be made out of the first payment thereafter made on account of rent, and any receiver on behalf of the Crown or other person receiving the rent shall allow the deduction on receipt of the residue of the rent :

Provided that in Scotland the said deduction from any rent due for the period ending on the fifteenth day of May shall be made at the rate of the tax in force at the commencement of that period :

Provided also that a tenant or occupier shall not be entitled to deduct out of the rent any greater sum than the amount of tax charged in respect of such property as aforesaid, and actually paid by him.

2. A tenant who pays the tax shall be acquitted and discharged of so much money as is represented by the deduction, as if that sum had been actually paid as rent.

3. An occupier of lands charged on the amount of any composition, rent, or payment for tithes arising therefrom who pays the tax shall on payment thereof be entitled to make the like deduction from any such composition, rent, or payment.

4.—(1) Where any lands, tenements, hereditaments, or heritages are subject to the payment of any annual sum, whether payable half-yearly or at any shorter or more distant period, a landlord, owner or proprietor who has been charged to tax under this Schedule or from whom tax is deductible under this rule or rule 1 or rule 3, shall be entitled on making such payment to deduct and retain thereout so much of the said tax as represents the rate or rates of income tax in force during the period through which the said payment was accruing due, for every twenty shillings thereof (the just proportion of any sums allowed by the commissioners being first deducted), and every receiver on behalf of the Crown, and every person to whom such payment is made shall, on receipt of the residue thereof, and without any charge for so doing, allow the deduction :

Provided that in Scotland the said deduction from any such payment due for the period ending on the fifteenth day of May shall be made at the rate of the tax in force at the commencement of that period :

Provided also that no such person as aforesaid who is also a tenant or the occupier of the lands, tenements, hereditaments, or heritages, shall be entitled to deduct out of any rent any greater sum than the amount of tax charged in respect of any such property and actually paid by him.

(2) In this rule " annual sum " means any yearly interest, annuity, rent, rentcharge (whether under the Tithe Act, 1836, or otherwise),

Schedule A. No. VIII.

fee farm rent, rent service, quit rent, feu duty, teind duty, stipend to a licensed curate, or other annual payment reserved or charged upon any lands, tenements, hereditaments, or heritages.

5. The landlord, owner or proprietor shall be acquitted and discharged of so much money as is represented by the deduction as if that sum had been actually paid.

6. Where under any Act passed before the twenty-eighth day of June, eighteen hundred and fifty-three, and in Ireland, under the Landed Property Improvement (Ireland) Act, 1847, or any Acts amending the same, an advance of public money to promote the improvement of lands has been made by way of loan, and the repayment thereof has been secured by a rentcharge upon the lands to be paid for a term of years, by which the principal sum advanced will eventually be repaid with interest, the person paying any such rentcharge may deduct and retain thereout so much of the tax under this Schedule charged in respect of the lands, as represents the tax on one-third, and no more, of the amount payable at the rate or rates of tax in force during the period through which the payment was accruing due; and the collectors and receivers of such rentcharges shall allow such deduction upon receipt of the residue of such rentcharge then due.

10 & 11 Vict. c. 32.

7. A tenant occupier for the time being of any lands, tenements or hereditaments, who has been required to pay, and has paid, any sums charged in respect thereof under this Schedule which, under the provisions of this Act, ought to have been or ought to be paid by a former tenant or occupier, may deduct and retain out of any subsequent payment of rent to his landlord, the sum, or any part thereof, which ought to have been or ought to be so paid.

8. Where under rule 8 of No. VII. tax has been charged upon a landlord in respect of any premises mentioned in paragraph (*a*) or (*b*) of that rule, and in default of payment by the landlord the tax has been levied upon the occupier, the tax may be deducted and shall be allowed out of the next payment on account of rent.

9. Where under rule 8 of No. VII. tax has been charged upon a landlord in respect of any premises mentioned in paragraph (*c*) of that rule, and in default of payment by the landlord the tax has been levied upon the occupier or occupiers, the tax may be deducted and shall be allowed out of the next or any subsequent payment on account of rent.

10. If for the purpose of avoiding distraint upon any premises or property under paragraph (3) of rule 9 of No. VII. the occupier pays the tax, the amount thereof may be deducted and shall be allowed out of the next or any subsequent payment on account of rent.

11. As between the owner and a mortgagee of his property or any person having a charge thereon or entitled to any ground rent, rentcharge, annuity, or other annual sum payable thereout, the owner's right of deduction under these rules in respect of tax shall not be affected by any relief afforded under rule 7 of No. V.

No IX.

No. IX.—Rules as to Place of Charge.

1. All properties shall be assessed and charged in the parish where they are situate, and not elsewhere, except as otherwise provided in the following rules.

Schedule A. No. IX.

2. Profits arising from canals, inland navigations, streams of water, drains or levels, railways or other roads or ways of a public nature and belonging to or vested in any company of proprietors or trustees, corporate or not corporate, may be included in one statement and assessed and charged in the parish in which the general accounts of the concern are usually made up.

3. Profits of a manor or royalty which extends into different parishes may be included in one statement and assessed and charged in the parish where the court of the manor or royalty is usually held.

4. Profits of all fines received by the same person may be included in one statement and assessed and charge in the parish where that person resides or, in the case of a body of persons, where that body has its head office.

*__5.__ In the case of all lands the occupier, whether owner or tenant, or tenant under different owners, and whether the lands are situate in the same or in different parishes or divisions, shall return a statement in each parish in which any part of the lands is situate, and give a separate estimate of the lands in his occupation belonging to different owners, and if any such occupier wilfully omits to deliver any such statement in any parish, although he may not reside therein, he shall be charged for the lands omitted at treble the rate of tax in addition to any penalty for which he is liable.

*__6.__ Lands held under the same demise, or occupied by the same person as owner, if they are wholly within the same division though situate in different parishes, may, if the commissioners are satisfied that the proportion in each parish, in respect of quantity, rent, or value, cannot be ascertained, be assessed and charged in either parish.

*__7.__ In any such case if any lands extend into different divisions the assessment and charge shall be made in the division where the occupier resides.

8. Where a dwelling-house or any premises occupied therewith is situate in two or more parishes, the assessment and charge thereon shall be made in such one of those parishes only as the surveyor deems most expedient, and the surveyor shall notify to the commissioners acting for each of the said parishes the parish selected by him.

9. Where a mine is situate, or where its produce is manufactured, in a parish other than that in which the produce is sold, the profits of the mine shall be assessed and charged in the parish and division in which the mine is situate, or in which the produce is manufactured.

SCHEDULE B.

Schedule B.

Tax under Schedule B shall be charged in respect of the occupation of all lands, tenements, hereditaments, and heritages in the United Kingdom for every twenty shillings of the assessable value thereof estimated in accordance with the rules of this Schedule.

In this Act the expression "assessable value" means in relation to tax under this Schedule an amount equal to [twice] the annual value of the lands, tenements, hereditaments, or heritages, or, in any case in which it is proved to the satisfaction of the commissioners concerned that any person occupying any lands and assessed to tax in respect thereof is not occupying those lands for the purpose of husbandry only, or mainly for those purposes, and the Board of

Amended by Finance Act 1922 s. 23

Schedule B. Agriculture and Fisheries on a reference to the Board by the Commissioners of Inland Revenue do not certify that the use of the lands by the occupier thereof for a purpose other than the purpose of husbandry is unreasonable, an amount equal to the annual value.

The expression "Board of Agriculture and Fisheries" means in the application of this Act to Scotland, the Board of Agriculture for Scotland, and in the application of this Act to Ireland, means the Department of Agriculture and Technical Instruction for Ireland.

RULES APPLICABLE TO SCHEDULE B.

Nothing in these rules shall affect the valuation of lands, tenements or hereditaments within the administrative county of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is by that Act made conclusive, for the purposes of income tax, and rule 2 and any other rule which relates to the ascertainment of the value of such lands, tenements and hereditaments shall not apply within the administrative county of London, except in the case of hereditaments which are not included in such valuation list, or hereditaments of which it is necessary to make a separate valuation by reason of their not being separately valued in any such valuation list.

Rules.

1. Tax under this Schedule shall be charged in addition to the tax to be charged under Schedule A on all the properties in this Act directed to be charged to the said tax according to the general rule of No. I. of Schedule A:

Provided that there shall not be charged under this Schedule—

(*a*) any dwelling-house or the domestic offices thereunto belonging, unless occupied, by virtue of one and the same demise, together with a farm of lands, or with a farm of tithes, for the purpose of farming the same; or

(*b*) any warehouse or other building occupied for the purpose of carrying on a trade or profession.

2. The rules of No. IV. of Schedule A shall apply with respect to estimating the annual value of land under this Schedule, subject to the following modifications:—

(*a*) Where any tenant of lands or tenements is subject to an agreement to pay or satisfy any rates, taxes, or assessments which are by law chargeable on or payable by the landlord, the amount thereof bonâ fide paid by the tenant in and for the year preceding the year of assessment, shall, in making the estimate, if the lands have been let within the seven preceding years be added to the rent reserved; if the lands or tenements were not let within the said period the estimate shall be made according to the general rule of No. I. of Schedule A, with the like addition of the amount of any such payment:

(*b*) In the case mentioned in rule 11 of the said No. IV., the annual value shall be taken to be the rackrent at which the land could have been let by the year at the commencement of the demise as ascertained in accordance with this Act.

Schedule B. Rules.

3. Rules 9, 10, and 11 of No. V. of Schedule A, relating to relief in the case of losses caused by flood or tempest, shall apply in the case of this Schedule as in the case of Schedule A, and as respects land the proprietor of which is shown to the satisfaction of the general commissioners to be an infant, idiot, or lunatic, or to be otherwise incapable of consenting to an abatement of the rent, an abatement and discharge of tax under this Schedule may be allowed by the general commissioners on proof to them of the loss in respect of the abatement of rent which in their opinion ought to have been made.

4. Rules 1, 2, 3, 4, and 5 of No. VII. of Schedule A, relating to the person chargeable, shall apply in the case of this Schedule as they apply in the case of Schedule A.

5.—(1) Any person occupying lands for the purposes of husbandry only may elect to be assessed and charged under Schedule D, and in accordance with the provisions and rules applicable thereto, instead of under this Schedule.

(2) The election of any such person shall be signified by notice in writing delivered personally or sent by post in a registered letter to the surveyor for the district within two months after the commencement of the year of assessment; and from and after the receipt of the notice the charge upon him for that year shall be under Schedule D, and the profits or gains arising to him from the occupation of the lands shall for all purposes be deemed to be profits or gains of a trade chargeable under that Schedule.

6. If a person who occupies, either as owner or otherwise, any lands for the purposes of husbandry only, shows at the end of any year of assessment to the satisfaction of the general commissioners that the profits or gains arising from that occupation during that year fell short of the assessable value of the lands under this Schedule, the income arising from that occupation shall be taken at the actual amount of those profits or gains, and if the whole of the tax has been paid, the amount overpaid shall be certified and repaid in like manner as tax is repaid under rule 6 of No. V. of Schedule A.

7. Any person occupying woodlands, who proves to the satisfaction of the general commissioners or of the special commissioners that those woodlands are managed by him on a commercial basis and with a view to the realisation of profits, may elect to be assessed and charged to tax in respect of those woodlands under Schedule D instead of under this Schedule in the same manner as a person occupying lands for the purposes of husbandry only, and rule 5 shall apply accordingly, subject as follows :—

(*a*) Any such election shall extend to all woodlands so managed on the same estate, but woodlands which are or have been planted or replanted since the nineteenth day of July nineteen hundred and sixteen shall be treated for this purpose as being woodlands on a separate estate, if the person occupying those woodlands gives notice to the general or special commissioners within a year after the time when they are so planted or replanted; and

(*b*) The election shall have effect, not only as respects the year of assessment, but also as respects all future years of assessment, so long as the woodlands are occupied by the person making the election :

Schedule B. Rules.

(*c*) Any application to prove the aforesaid facts in any year in respect of the same woodlands must be made either to the general commissioners or to the special commissioners, and not to both.

8. The profits arising from lands occupied as nurseries or gardens for the sale of the produce (other than lands used for the growth of hops) shall be estimated according to the provisions and rules applicable to Schedule D, but shall be assessed and charged under this Schedule as profits arising from the occupation of lands.

Schedule C.

SCHEDULE C.

Tax under Schedule C shall be charged in respect of all profits arising from interest, annuities, dividends, and shares of annuities payable out of any public revenue, for every twenty shillings of the annual amount thereof.

RULES APPLICABLE TO SCHEDULE C.

General Rules.

1. Tax under this Schedule—

(*a*) shall extend to all profits arising from interest, public annuities, dividends and shares of annuities payable in the United Kingdom out of any public revenue in the United Kingdom or elsewhere, in any year of assessment; and

(*b*) shall be charged by the commissioners designated for that purpose by this Act; and

(*c*) shall be paid by the persons and bodies of persons respectively intrusted with payment, on behalf of the persons entitled thereto.

2. No tax shall be chargeable in respect of—

(*a*) The stock, dividends or interest transferred to accounts in the books of the Bank of England in the name of the Treasury or the National Debt Commissioners in pursuance of any Act of Parliament, but the Bank of England shall transmit to the special commissioners an account of the total amount thereof :

(*b*) The stock, dividends or interest belonging to the Crown in whatever name they may stand in the books of the Bank of England :

(*c*) The stock, dividends or interest of any accredited minister of any foreign State resident in the United Kingdom : Provided that if the same stand in the name of a trustee, the property therein of any such minister shall be proved by the trustee to the special commissioners :

(*d*) The interest or dividends on any securities of a foreign State or a British possession which are payable in the United Kingdom, where it is proved to the satisfaction of the Commissioners of Inland Revenue that the person owning the securities and entitled to the interest or dividends is not resident in the United Kingdom; but, save as provided by this Act, no allowance shall be given or repayment be made in respect of the tax on the interest or

dividends on the securities of any foreign State or any British possession which are payable in the United Kingdom :

Provided that where the securities of a foreign State or British possession are held under any trust, and the person who is the beneficiary in possession under the trust is the sole beneficiary in possession and can, by means either of the revocation of the trust or of the exercise of any powers under the trust, call upon the trustees at any time to transfer the securities to him absolutely free from any trust, that person shall, for the purposes of this provision, be deemed to be the person owning the securities.

The aforesaid relief may be given by the Commissioners of Inland Revenue either by way of allowance or repayment on a claim being made to them for the purpose.

3. Any bank carrying on a bonâ fide banking business in the United Kingdom shall be relieved, by repayment or otherwise, from tax under this Schedule in respect of the interest on any securities which the bank proves to the satisfaction of the special commissioners to represent subscriptions by the bank to any Government loan issued for the purposes of the present war either before or after the passing of this Act, and the bank shall include the amount of any such interest in the computation of its profits or gains for the purpose of assessment under Case I. of Schedule D.

Rules as to interest, &c., payable out of public revenue to or through the Bank of England or the Bank of Ireland, or by the National Debt Commissioners.

1. The Bank of England and the Bank of Ireland as respects any interest, annuities, dividends and shares of annuities and the profits attached thereto payable to them out of the public revenue of the United Kingdom, or payable out of any public revenue and intrusted to them for payment and distribution, and the National Debt Commissioners as respects interest, annuities and dividends payable by them or of which they have the distribution, shall, when any payment becomes due, deliver to the commissioners appointed to assess and charge the tax thereon true accounts in books provided for the purpose, of—

(*a*) the amounts of the interest, annuities, dividends, or shares of annuities and profits attached thereto payable to the Bank;

(*b*) all interest, annuities, dividends and shares of annuities intrusted to the Bank or to the National Debt Commissioners for payment to the persons entitled thereto; and

(*c*) the amount of tax chargeable thereon at the rate in force at the time of payment without any other deduction than is allowed by this Act.

2. The aforesaid accounts shall distinguish the separate account of each person.

3. The appropriate commissioners shall assess the tax chargeable on the accounts delivered to the best of their judgment and belief, and deliver the assessment books, signed by them, to the special commissioners.

Schedule C. Rules

4. The special commissioners shall cause to be made out two certificates showing the total amount of tax, the total amounts of the interest, annuities, dividends, and shares of annuities and profits attached thereto charged with tax, and the description of the persons or bodies of persons to whom the same are payable, or who have the distribution or are intrusted with the payment thereof.

5. One certificate shall be transmitted to the respective commissioners whose duty it is to make the assessments and the other to the Commissioners of Inland Revenue.

6. The Bank of England and the Bank of Ireland shall set apart the tax in respect of the amounts payable to them, and the said Banks and the National Debt Commissioners respectively shall, before any payment is made by them, retain the amount of the tax for the purposes of this Act.

7. The retaining of the amount shall be deemed a payment of the tax by the persons entitled to the interest, annuities, dividends, or shares of annuities, and shall be allowed by them on receipt of the residue thereof, and the Bank of England, the Bank of Ireland, and the National Debt Commissioners respectively shall be acquitted and discharged of a sum equal to the amount retained as though that sum had been actually paid.

8. Money so set apart or retained and the amount of any tax charged on the trading profits of either Bank, shall be paid into the general account of the Commissioners of Inland Revenue at the Bank of England or the Bank of Ireland, and every such payment shall be accompanied with a certificate, under the hands of two or more of the commissioners who made the assessment, of the amount of the assessment under which the payment is made.

9. Except as otherwise provided in any other enactments in force at the commencement of this Act, no assessment, charge or deduction of tax under these rules shall be made where any half-yearly payment in respect of interest, annuities, dividends, or shares of annuities does not exceed fifty shillings, but such interest, annuities, dividends or shares of annuities shall be assessed and charged under Case III. of Schedule D.

10. No deduction of tax under these rules shall be made from any dividends in respect of which such certificate as is mentioned in section twenty-eight of the Charitable Trusts (Amendment) Act, 1855, has been given to the Bank of England.

18 & 19 Vict. c. 124.

Rules as to interest, &c., with the payment of which persons other than the Bank of England, the Bank of Ireland and the National Debt Commissioners are intrusted.

1. Every person (other than the National Debt Commissioners or the Bank of England or the Bank of Ireland) who is intrusted with the payment of any dividends which are payable to any persons in the United Kingdom out of any public revenue other than that of the United Kingdom shall, within one month after being so required by notice published in the Gazette, deliver to the Commissioners of Inland Revenue an account in writing, giving his name and residence, and a description of the dividends intrusted to him for payment, and shall also, on demand by the inspector authorised for that purpose by the Commissioners of Inland Revenue, deliver to him, for the use of

the special commissioners, true and perfect accounts of the amount of all such dividends.

2. The special commissioners shall have all necessary powers in relation to the examining, auditing, checking and clearing the books and accounts of dividends delivered under the authority of this Act, and shall assess and charge the dividends at the rate of tax in force at the time of payment, but reduced by the amount of the exemptions (if any) allowed by them, and shall give notice of the amount so assessed and charged to the person intrusted with payment.

3. The person intrusted with payment shall out of the moneys in his hands pay the tax on the dividends on behalf of the persons entitled thereto, and shall be acquitted in respect of all such payments, and the provisions of this Act shall apply as in the case of dividends payable as aforesaid out of the public revenue of the United Kingdom.

4. The person intrusted with payment shall pay the tax into the general account of the Commissioners of Inland Revenue at the Bank of England or the Bank of Ireland, and in default of payment it shall be recovered from him in the same manner as other income tax assessed and charged upon him may be recovered.

5. A person intrusted with payment who does all such things as are necessary to enable the tax to be assessed and paid shall receive as remuneration an allowance, to be calculated by reference to the amount of the dividends paid from which tax has been deducted, and to be fixed by the Treasury at a rate not being less than thirteen shillings and sixpence for every thousand pounds of that amount.

6. A person intrusted with payment who neglects or refuses to deliver any such account as required by these rules shall forfeit the sum of one hundred pounds over and above the tax chargeable on any such dividends.

7. The following persons, that is to say :—

(*a*) Any person having the ordinary custody of any book, or making any list ordinarily kept in the United Kingdom, wherein the right or title of the person to whom the payment is to be made is shown by the registration or entry of his name;

(*b*) Any banker or person acting as a banker, who sells or otherwise realises coupons for any dividends (save such as are payable in the United Kingdom only), and pays over the proceeds to any person or carries the same to his account;

(*c*) Any person who by means of coupons received from any other person or otherwise on his behalf, obtains payment of any dividends elsewhere than in the United Kingdom;

(*d*) Any dealer in coupons who purchases coupons for any dividends (save such as are payable in the United Kingdom only) otherwise than from a banker or person acting as a banker, or another dealer in coupons,

shall be included as being persons intrusted with the payment of dividends within the meaning of these rules.

8. Nothing in these rules shall impose on any banker or other person acting as a banker the obligation to disclose any particulars relating to the affairs of any person on whose behalf he may be acting.

9. In these rules the expression "dividends" includes interest, annuities, dividends, and shares of annuities, and the expressions

Schedule C. Rules.

"coupons" and "coupons for any dividends," include warrants for or bills of exchange purporting to be drawn or made in payment of any dividends.

Rules as to interest, &c., payable out of public revenue by any public department.

1. Interest, annuities, dividends and shares of annuities payable out of any public revenue by any public office or department of the Crown shall be charged under this Schedule by the commissioners for offices in the said public office or department.

2. The said commissioners shall exercise the like powers and duties as are possessed by the commissioners empowered to charge interest, annuities, dividends, and shares of annuities payable out of the public revenue in other cases, and shall appoint assessors and collectors from the officers in their office or department entrusted with the payment thereof.

3. The said assessors and collectors shall, when any such payments are made as aforesaid, compute the tax thereon and certify the same to the proper officer for payment, who shall retain the tax and pay the same into the general account of the Commissioners of Inland Revenue at the Bank of England or the Bank of Ireland.

Schedule D.

SCHEDULE D.

1. Tax under this Schedule shall be charged in respect of—

See Finance Act 1922 s. 18

(*a*) The annual profits or gains arising or accruing—

(i) to any person residing in the United Kingdom from any kind of property whatever, whether situate in the United Kingdom or elsewhere; and

(ii) to any person residing in the United Kingdom from any trade, profession, employment, or vocation, whether the same be respectively carried on in the United Kingdom or elsewhere; and

(iii) to any person, whether a British subject or not, although not resident in the United Kingdom, from any property whatever in the United Kingdom, or from any trade, profession, employment, or vocation exercised within the United Kingdom; and

(*b*) All interest of money, annuities, and other annual profits or gains not charged under Schedule A, B, C or E, and not specially exempted from tax;

in each case for every twenty shillings of the annual amount of the profits or gains.

2. Tax under this Schedule shall be charged under the following cases respectively; that is to say,—

Case I.—Tax in respect of any trade not contained in any other Schedule;

now chargeable under Schedule E See Finance Act 1922, s. 18

Case II.—Tax in respect of any profession, employment, or vocation not contained in any other Schedule;

Case III.—Tax in respect of profits of an uncertain value and of other income described in the rules applicable to this Case;

Case IV.—Tax in respect of income arising from securities out of the United Kingdom, except such income as is charged under Schedule C; Schedule D.

Case V.—Tax in respect of income arising from possessions out of the United Kingdom;

Case VI.—Tax in respect of any annual profits or gains not falling under any of the foregoing Cases, and not charged by virtue of any other Schedule;

and subject to and in accordance with the rules applicable to the said Cases respectively.

RULES APPLICABLE TO SCHEDULE D.

Rule applicable to Case I.

The tax shall extend to every trade carried on in the United Kingdom or elsewhere, other than a trade relating to lands, tenements, hereditaments, or heritages directed to be charged under Schedule A, and shall be computed on the full amount of the balance of the profits or gains upon a fair and just average of three years ending on that day of the year immediately preceding the year of assessment on which the accounts of the said trade have been usually made up, or on the fifth day of April preceding the year of assessment. Case I

See Finance Act 1926 s. 29 by which the year preceding the year of assessment is substituted for the average of three years

Rule applicable to Case II.

The tax shall extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period, and to all profits and earnings of whatever value arising from employments, and shall be computed on the full amount of the balance of the profits, gains and emoluments of the professions, employments or vocations upon a fair and just average of three years ending as in Case I. Case II.

See Finance Act 1926 s. 29 above

Rules applicable to Cases I. and II.

1.—(1) The tax shall be charged without any other deduction than is by this Act allowed. Cases I. and II.

(2) Where the trade, profession, employment, or vocation has been set up and commenced within the said period of three years, the computation shall be made on the average of the profits or gains for one year from the period of the first setting up of the same, and where it has been set up and commenced within the year of assessment, the computation shall be made according to the rules applicable to Case VI.

2.—(1) Weekly wage-earners shall be assessed and charged to tax in respect of their wages in each quarter of the year instead of in the whole year, and shall in all cases be assessed and charged in respect of the actual amount of their wages for that quarter, and as respects any such assessment and charge and the collection of the tax the provisions of this Act shall have effect as if tax were charged for each quarter instead of for the year.

See Finance A 1922 S. 18 (

(2) This rule applies only to weekly wage-earners employed by way of manual labour in respect of the wages arising from that employment, and does not apply to persons employed as clerks, typists, draftsmen, or in any other similar capacity.

Schedule D. Cases I. and II.

(3) If any question arises whether any person is a person to whom this rule applies, that question shall be determined jointly by the Commissioners of Inland Revenue and the general commissioners, and their determination shall be final and conclusive on the question.

3. In computing the amount of the profits or gains to be charged, no sum shall be deducted in respect of—

See as to contributions towards superannuation Finance Act 1922 s. 31

(*a*) any disbursements or expenses, not being money wholly and exclusively laid out or expended for the purposes of the trade, profession, employment, or vocation :

(*b*) any disbursements or expenses of maintenance of the parties, their families or establishments or any sums expended for any other domestic or private purposes distinct from the purposes of such trade, profession, employment or vocation :

(*c*) the rent or annual value of any dwelling-house or domestic offices or any part thereof, except such part thereof as is used for the purposes of the trade or profession : Provided that where any such part is so used, the sum so deducted shall be such as may be determined by the commissioners, and shall not exceed two-thirds of the annual value or of the rent bonâ fide paid for the said dwelling-house or offices :

Amended by Finance Act 1921 s. 31

(*d*) any sum expended for repairs of premises occupied, or for the supply, repairs, or alterations of any implements, utensils, or articles employed for the purposes of the trade, profession, employment or vocation, beyond the sum usually expended for those purposes according to an average of three years preceding the year of assessment :

(*e*) any loss not connected with or arising out of the trade, profession, employment or vocation :

(*f*) any capital withdrawn from, or any sum employed or intended to be employed as capital in such trade, profession, employment or vocation :

(*g*) any capital employed in improvements of premises occupied for the purposes of the trade, profession, employment or vocation :

(*h*) any interest which might have been made if any such sums as aforesaid had been laid out at interest :

(*i*) any debts, except bad debts proved to be such to the satisfaction of the commissioners and doubtful debts to the extent that they are respectively estimated to be bad. In the case of the bankruptcy or insolvency of a debtor, the amount which may reasonably be expected to be received on any such debt shall be deemed to be the value thereof :

(*j*) any average loss beyond the actual amount of loss after adjustment :

(*k*) any sum recoverable under an insurance or contract of indemnity :

See as to income under revocable settlements Finance Act 1922 s. 20

(*l*) any annual interest, or any annuity, or other annual payment payable out of the profits or gains :

(*m*) any royalty or other sum paid in respect of the user of a patent.

4.—(1) Where any person has paid excess profits duty, the amount so paid shall be allowed as a deduction in computing the profits or gains of the year which included the end of the accounting period in respect of which the excess profits duty has been paid; but where any person

has received repayment of any amount previously paid by him by way of excess profits duty, the amount repaid shall be treated as profit for the year in which the repayment is received : Schedule D. Cases I. and II.

Provided that any excess profits duty which becomes chargeable by virtue only of the provisions of the Finance Act, 1918, relating to profits arising from the sale of trading stock otherwise than in the ordinary course of trade, shall not be deemed to be excess profits duty for the purposes of this rule. 8 & 9 Geo. 5. c. 151.

(2) The payment of excess profits duty shall not be deemed to be a specific cause for the purpose of rule 3 of the miscellaneous rules applicable to this Schedule.

(3) Where in any year of assessment the profits or gains from which a deduction may be made under this rule come into computation, but owing to the time at which the amount of the excess profits duty became ascertained it was impracticable to give effect to the deduction when assessing income tax, the amount by which that tax would have been reduced if effect had been given to the deduction shall be deducted from the amount payable for excess profits duty or, if there is no excess profits duty, shall be repaid to the taxpayer.

(4) This rule shall apply to sums actually paid in respect of munitions Exchequer payments as it applies to excess profits duty, except that the relief to the taxpayer under the last preceding paragraph of this rule shall in all cases be given by means of repayment and not by deduction.

(5) Any excess profits duty and any munitions Exchequer payments which under the provisions contained in section forty-eight of the Finance Act, 1916 (which provides for the adjustments of excess profits duty and munitions Exchequer payments in the case of controlled establishments), are remitted for the purpose of collection, shall not be deemed to have been paid for the purposes of this rule. 6 & 7 Geo. 5. c. 24.

(6) The expression " munitions Exchequer payments " means any sums paid or payable into the Exchequer under section four of the Munitions of War Act, 1915, on account of the excess of the net profits of a controlled establishment. 5 & 6 Geo. 5. c. 54.

5.—(1) The computation of tax shall be made exclusive of the profits or gains arising from lands, tenements, hereditaments, or heritages occupied for the purpose of the trade or profession :

Provided that where any lands, tenements, hereditaments, or other premises of whatsoever description used for the purpose of any trade, profession, employment, or vocation, are situate outside the United Kingdom, no deduction or set-off shall, in estimating the amount of annual profits or gains arising or accruing from that trade, profession, employment, or vocation, in any manner be allowed on account or in respect of the annual value of those premises.

(2) Where, in estimating the amount of annual profits or gains arising or accruing from any trade, profession, employment, or vocation and chargeable to tax under this Schedule, any sum is deducted on account of the annual value of the premises used for the purpose of such trade, profession, employment, or vocation, the sum so deducted shall not exceed the amount of the assessment of the premises for the purpose of tax under Schedule A as reduced for the purpose of collection :

Provided that this provision shall not apply in the case of any premises being mills, factories or other similar premises.

Schedule D. Cases I. and II.

6.—(1) In charging the profits or gains of a trade under this Schedule, such deduction may be allowed as the commissioners having jurisdiction in the matter may consider just and reasonable, as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of the trade and belonging to the person by whom it is carried on.

(2) Where machinery or plant is let to the person by whom the trade is carried on, on the terms of his being bound to maintain the same and deliver it over in good condition at the end of the lease, the machinery or plant shall be deemed to belong to that person for the purpose of this rule.

(3) Where full effect cannot be given to any such deduction in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of the deduction for wear and tear for that year, and deemed to be part of that deduction, or, if there is no such deduction for that year, be deemed to be the deduction for that year, and so on for succeeding years.

(4) Any claim in respect of the aforesaid deduction shall be included in the annual statement required to be delivered under this Act of the profits or gains of the trade for which the machinery or plant is used, and the additional commissioners, in assessing those profits or gains, shall make such allowance in respect thereof as they think just and reasonable.

(5) Where machinery or plant is let upon such terms that the burden of maintaining and restoring it falls upon the lessor, he shall be entitled, on presenting a claim to the general or special commissioners, to have repaid to him such a portion of the sum assessed and charged in respect of the machinery or plant, and deducted by the lessee on payment of the rent, as shall represent the tax upon an amount which the commissioners consider just and reasonable as representing the diminished value by reason of wear and tear of the machinery or plant during the year.

No such claim shall be allowed unless made within twelve months after the expiration of the year of assessment.

(6) No deduction for wear and tear, or repayment on account of any such deduction, shall be allowed for any year if the deduction, when added to the deductions allowed on that account for any previous years to the person by whom the trade is carried on, will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement, or re-instatement.

(7) Where an application is made to the Commissioners of Inland Revenue for the alteration of the amount of any deduction for wear and tear, the Commissioners, unless they are of opinion that the application is frivolous or vexatious, shall refer the case to the Board of Referees, and that Board shall, if they are satisfied that the application is made by or on behalf of any considerable number of persons engaged in any class of trade or business, take the application into their consideration, and determine the deduction to be allowed.

In this rule the expression "Board of Referees" means any Board of Referees appointed for the purpose of Part III. of the Finance

5 & 6 Geo. 5 c. 89.

(No. 2) Act, 1915, or, if there is no such Board, a Board of Referees to be appointed for the purpose of this rule by the Treasury. Schedule D. Cases I. and II.

7. In estimating the profits or gains of any trade, manufacture, adventure, or concern in the nature of trade chargeable under this Schedule there shall be allowed to be deducted as expenses incurred in any year so much of any amount expended in that year in replacing any plant or machinery which has become obsolete as is equivalent to the cost of the plant or machinery replaced after deducting from that cost the total amount of any allowances which have at any time been made in estimating profits or gains as aforesaid on account of the wear and tear of that plant and machinery, and any sum realised by the sale of that machinery or plant.

8.—(1) Where a person charged or chargeable with tax in respect of any trade, profession or vocation which has been set up or commenced within the period of three years upon the average of which the profits or gains are to be taken, or within the year of assessment, proves at the end of the year of assessment to the satisfaction of the commissioners by whom the assessment has been or can be made that the actual profits or gains arising from the trade, profession or vocation in the year of assessment fall short of the profits or gains as computed in accordance with this Act, he shall be entitled to be charged on the actual amount of the profits or gains so arising, instead of on the amount of the profits or gains so computed, and, if he has paid the full amount of the tax on the profits or gains so computed, he shall be entitled to repayment of the amount overpaid.

(2) Where a trade, profession, or vocation is discontinued in any year, any person charged or chargeable with tax in respect thereof, shall be entitled to be charged on the actual amount of the profits or gains arising therefrom in that year, and shall also, if he proves to the satisfaction of the commissioners by whom the assessment has been or could have been made, that the total amount of the tax paid for the three previous years in respect of that trade, profession, or vocation exceeds the total amount which would have been paid if he had been assessed for each of those years on the actual amount of the profits or gains arising in each year, be entitled to repayment of the excess.

9.—(1) If a person charged under this Schedule ceases within the year of assessment to carry on the trade, profession, or vocation in respect of which the assessment is made, and is succeeded therein by another person, the surveyor shall, within four months from the fifth day of April next after any such change, certify to the general commissioners for the division in which the assessment is made the particulars thereof, and the full name and residence of the person charged and of his successor and the date of the change, if the same be known to the surveyor.

(2) On receipt of the certificate the commissioners shall cause notice to be given to the respective persons of a meeting of the commissioners to consider it, and after examination of the said persons, if they attend, or on other satisfactory proof of the facts, the commissioners shall adjust the assessment by charging the successor with a fair proportion thereof from the time of his succeeding to the trade, profession, or vocation, and relieving the person originally charged from a like amount.

(3) The determination of the commissioners on any such certificate shall be final, and the sum apportioned to each such person shall be

Schedule D. Cases I. and II.

recoverable from him in like manner as if he had been charged under the original assessment.

(4) If either of the said persons has paid in respect of an assessment so certified more than the proportion which appears by the determination of the commissioners to be chargeable on him, the amount overpaid shall, when recovered from the person liable, be paid to the person by whom the overpayment was made.

10.—(1) Where a trade or profession is carried on by two or more persons jointly, the tax in respect thereof shall be computed and stated jointly and in one sum, and shall be separate and distinct from any other tax chargeable on those persons or any of them, and a joint assessment shall be made in the partnership name.

(2) The precedent partner, that is to say, the partner who, being resident in the United Kingdom—

(i) is first named in the agreement of partnership; or
(ii) if there be no agreement, is named singly or with precedence to the other partners in the usual name of the firm; or
(iii) is the precedent acting partner, if the person named with precedence is not an acting partner;

shall make and deliver a statement of the profits or gains of such trade or profession, on behalf of himself and the other partners, and declare therein the names and residences of the other partners, under the penalty prescribed by this Act for default in delivering a statement.

(3) Where no partner is resident in the United Kingdom the statement shall be made and delivered by the agent, manager, or factor of the firm resident in the United Kingdom.

(4) Any other partner may, if a statement has been delivered as aforesaid, notify the fact that he is a partner together with his name and place of abode, without returning the amount of tax payable in respect of the partnership, but the respective commissioners may, if they think fit, require from every partner a like statement and the like information and evidence, as they are entitled to require from the precedent partner.

See the rule substituted for this by the Finance Act 1926 s. 32

11. If within the year of assessment or the period of average upon which the assessment is to be based a change occurs in a partnership of persons engaged in any trade or profession, by reason of death, or of dissolution of the partnership as to all or any of the partners, or by the admission of a new partner, or if any person succeeds to a trade or profession, the tax payable in respect of the partnership, or any of the partners, or of the person so succeeding shall be computed according to the profits or gains of the trade or profession during the respective periods prescribed by this Act, notwithstanding the change or succession, unless the partners or the person succeeding to the trade or profession prove to the satisfaction of the commissioners that the profits or gains have fallen or will fall short from some specific cause, to be alleged to them, since such change or succession took place, or by reason thereof.

12.—(1) Where any trade or business is carried on by two or more persons in partnership, and the control and management of such trade or business is situate abroad, the trade or business shall be deemed to be carried on by persons resident outside the United Kingdom, and the said partnership shall be deemed to reside outside the United Kingdom, notwithstanding the fact that some of the members of the

said partnership are resident in the United Kingdom and that some of the trading operations of the said partnership are conducted within the United Kingdom.

(2) Where any part of the trade or business of a partnership firm whose management and control is situate abroad consists of trading operations within the United Kingdom, the said firm shall be chargeable in respect of the profits of such trading operations within the United Kingdom to the same extent as, and no further than, a person resident abroad is chargeable in respect of trading operations by him within the United Kingdom, notwithstanding the fact that one or more of the members of the said firm are resident in the United Kingdom:

Provided that for the purpose of charging any such firm in respect of the profits of the said trading operations within the United Kingdom, an assessment may be made on the said firm in respect of the said profits in the name of any partner resident in the United Kingdom.

13. A person who carries on, either solely or in partnership, two or more distinct trades the profits of which are chargeable under the rules of this Schedule, may deduct from or set off against the profits as computed under this Act in respect of one or more such trades, the loss so computed sustained in any other such trade, and may make separate statements as to each such trade.

14. Any bank which has obtained relief from tax under Schedule C by reason of the provisions of rule 3 of the general rules applicable to Schedule C in respect of the interest on any securities representing subscriptions of the bank to a war loan shall include the amount of any such interest in the computation of its profits or gains for the purpose of assessment under Case I. of this Schedule.

15.—(1) Where an assurance company carries on life assurance business in conjunction with assurance business of any other class, the life assurance business of the company shall for the purposes of this Act be treated as a separate business from any other class of business carried on by the company.

(2) In ascertaining whether an assurance company has sustained a loss in respect of its life assurance business for the purpose of setting off such loss against the profits of any other business carried on by the company, or for the purpose of obtaining an adjustment of its liability by reference to the loss and to the aggregate amount of its income under the provisions contained in this Act, any income of the company derived from the investments of its life assurance fund shall be treated as part of the profits of the company acquired in that business.

16. Every statement of profits to be charged under this Schedule which is made by any person—

(i) on his own account; or

(ii) on account of some other person for whom he is chargeable, or who is chargeable in his name,

shall include every source of income so chargeable, and a person shall be chargeable in respect of the whole of the tax so chargeable in one and the same division and by the same commissioners:

Provided that where the same person is engaged in different partnerships or in different trades in different places, a separate assessment and charge shall be made in respect of each concern at the place where, if singly carried on, it would be assessed and charged under the provisions of this Act.

Schedule D. Cases I. and II.

17. Where a person delivers a statement of profits as aforesaid on behalf of some other person, or of a body of persons the statement shall be delivered in the division where the person delivering the statement or the body of persons respectively would be assessable and chargeable if acting on his or their own behalf.

Rules applicable to Case III.

Case III.

1. The tax shall extend to—

(*a*) any interest of money, whether yearly or otherwise, or any annuity, or other annual payment, whether such payment is payable within or out of the United Kingdom, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same is received and payable half-yearly or at any shorter or more distant periods;

(*b*) all discounts;

(*c*) profits on securities bearing interest payable out of the public revenue other than such as are charged under Schedule C;

(*d*) interest, annuities, dividends and shares of annuities payable out of any public revenue where the half-yearly payments in respect thereof do not exceed fifty shillings and are not chargeable under Schedule C;

(*e*) interest paid or credited in full without deduction of tax by any savings bank to any depositor;

(*f*) interest on any Exchequer bonds issued under the authority of the Treasury during the continuance of the present war and a period of six months thereafter and on any securities issued under the War Loan Acts, 1914 to 1917, or any Act amending those Acts, in cases where such interest is paid without deduction of tax.

See the new rule substituted by the Finance Act 1922 s. 17

2. The tax shall be computed in each case on the full amount arising within the year ending on that day of the year preceding the year of assessment on which the accounts are usually made up, or on the fifth day of April preceding the year of assessment, and shall be paid on the actual amount as aforesaid without any deduction.

3.—(1) Where an assurance company not having its head office in the United Kingdom carries on life assurance business through any branch or agency in the United Kingdom, any income of the company from the investments of its life assurance fund (excluding the annuity fund, if any), wherever received, shall, to the extent provided in this rule, be deemed to be profits comprised in this Schedule and shall be charged under this Case.

(2) Such portion only of the income from the investments of the life assurance fund for the year preceding the year of assessment shall be so charged as bears the same proportion to the total income from those investments as the amount of premiums received in that year from policy holders resident in the United Kingdom and from policy holders resident abroad whose proposals were made to the company at or through its office or agency in the United Kingdom bears to the total amount of the premiums received by the company:

Provided that in the case of an assurance company having its head office in any British possession, the Commissioners of Inland Revenue

may, by regulation, substitute some basis other than that herein prescribed for the purpose of ascertaining the portion of the income from investments to be so charged as being income derived from business carried on in the United Kingdom. Schedule D. Case III.

(3) Every such charge shall be made by the special commissioners as though the company under the provisions of this Act had required the proceedings relating to the charge to be had and taken before those commissioners.

(4) Where a company has already been charged to tax, by deduction or otherwise, in respect of its life assurance business, to an amount equal to or exceeding the charge under this rule, no further charge shall be made under this rule, and where a company has already been so charged, but to a less amount, the charge shall be proportionately reduced.

4. If the commissioners find that lands which have been charged under Schedule B on the assessable value, and which are occupied by a dealer in cattle or a dealer in or a seller of milk, are insufficient for the keep of the cattle brought on to the lands, so that the assessable value affords no just estimate of the profits, they may require a statement of the profits to be delivered, and charge such further sum thereon as, together with the charge under Schedule B, will make up the full sum wherewith the dealer or seller ought to be charged in respect of the like amount of profits charged according to rule 2 of the rules applicable to this Case.

Rules applicable to Case IV.

1. The tax in respect of income arising from securities in any place out of the United Kingdom shall be computed on the full amount thereof arising in the year of assessment, whether the income has been or will be received in the United Kingdom or not, subject in the case of income not received in the United Kingdom, to the same deductions and allowances as if it had been so received, and to the deduction, where such a deduction cannot be made under any other provision of this Act, of any sum which has been paid in respect of income tax in the place where the income has arisen, and to a deduction on account of any annual interest or any annuity or other annual payment payable out of the income to a person not resident in the United Kingdom, and the provisions of this Act (including those relating to the delivery of statements) shall apply accordingly. Case IV.

2. The foregoing rule shall not apply—

(*a*) to any person who satisfies the Commissioners of Inland Revenue that he is not domiciled in the United Kingdom, or that, being a British subject, he is not ordinarily resident in the United Kingdom; or

(*b*) to income arising from such securities as aforesaid which form part of the investments of the foreign life assurance fund of an assurance company.

The tax in any such case shall be computed on the full amount, so far as the same can be computed, of the sums which have been, or will be, received in the United Kingdom in the year of assessment without any deduction or abatement.

3. Any person aggrieved by any decision of the Commissioners of Inland Revenue, on a question of domicile or residence under the last

Schedule D. Case IV.

preceding rule, shall have the same right to require those Commissioners to state a case on the question as an appellant has to require the general or special commissioners to state a case on a point of law, and the provisions of this Act shall apply accordingly.

Case V.

Rules applicable to Case V.

1. The tax in respect of income arising from stocks, shares or rents in any place out of the United Kingdom shall be computed on the full amount thereof on an average of the three preceding years, as directed in Case I., whether the income has been or will be received in the United Kingdom or not, subject, in the case of income not received in the United Kingdom, to the same deductions and allowances as are provided in rule 1 of the rules applicable to Case IV., and the provisions of this Act, including those relating to the delivery of statements, shall apply accordingly.

2. The tax in respect of income arising from possessions out of the United Kingdom, other than stocks, shares or rents, shall be computed on the full amount of the actual sums annually received in the United Kingdom from remittances payable in the United Kingdom, or from property imported, or from money or value arising from property not imported, or from money or value so received on credit or on account in respect of any such remittances, property, money, or value brought or to be brought into the United Kingdom, on an average of the three preceding years as directed in Case I., without any deduction or abatement other than is therein allowed.

3. Rule 1 of the foregoing rules shall not apply—

(*a*) to a person who satisfies the Commissioners of Inland Revenue that he is not domiciled in the United Kingdom, or that, being a British subject, he is not ordinarily resident in the United Kingdom; or

(*b*) to the income therein described arising from the investments of the foreign life assurance fund of an assurance company;

and in such cases the computation shall be made in accordance with rule 2.

4. Rule 3 of the rules applicable to Case IV. shall apply to this Case.

Case VI.

Rules applicable to Case VI.

the Finance Act 1927. s. 27

1. The nature of the profits or gains, and the basis on which the amount thereof has been computed, including the average, if any, taken thereon, shall be stated to the commissioners.

2. The computation shall be made, either on the full amount of the profits or gains arising in the year of assessment, or according to an average of such a period, being greater or less than one year, as the case may require, and as may be directed by the commissioners.

3. Every such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of or entitled to the profits or gains.

Miscellaneous Rules.

Miscellaneous Rules applicable to Schedule D.

1. Tax under this Schedule shall be charged on and paid by the persons or bodies of persons receiving or entitled to the income in respect of which tax under this Schedule is hereinbefore directed to be charged.

Schedule D. Miscellaneous Rules.

2. A person shall not be charged to tax under this Schedule as a person residing in the United Kingdom, in respect of profits or gains received in respect of possessions or securities out of the United Kingdom, who is in the United Kingdom for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who has not actually resided in the United Kingdom at one time or several times for a period equal in the whole to six months in any year of assessment, but if any such person resides in the United Kingdom for the aforesaid period he shall be so chargeable for that year.

Amended by Finance Act 1921 s. 26 and by Finance Act 1926 s. 22

3.—(1) If a person charged under this Schedule, whether the computation has been made on the profits of one year or on an average of years, ceases to carry on the trade, profession, employment or vocation in respect of which the assessment was made, or dies or becomes bankrupt, before the end of the year of assessment, or from any other specific cause is deprived of or loses the profits or gains so computed, he or his executors or administrators may, within three months after the end of the year of assessment, apply to the general commissioners of the division for the amendment of the assessment.

(2) The general commissioners, on proof to their satisfaction that paragraph (1) of this rule applies to the case, shall cause the assessment to be amended or vacated, and give such relief as is just, and shall, if necessary, direct repayment to be made of any sum which has been overpaid.

(3) A person who has succeeded to the trade, profession or vocation of a person charged shall, subject to the provisions of rule 9 of the rules applicable to Cases I. and II., be liable to pay the full tax charged without any new assessment, and no relief under this rule shall be granted in any such case unless the person so succeeding proves, to the satisfaction of the commissioners, that the profits or gains have fallen short, from some specific cause, since, or by reason of, the succession.

4.—(1) A person engaged in a trade, profession, employment, or vocation shall be assessable and chargeable in the parish—

(*a*) where the trade, profession, employment, or vocation is carried on, whether carried on wholly or in part only within the United Kingdom, and whether he is engaged in one or more of such concerns; or

(*b*) where he ordinarily resides,

except that a person engaged in a trade within the United Kingdom carried on by the manufacture of goods, wares, or merchandise shall be assessable and chargeable—

(*a*) at the place of manufacture, although the sales thereof be elsewhere; or

(*b*) where he ordinarily resides.

(2) A person who is a householder and not engaged in a trade, profession, employment, or vocation shall be assessable and chargeable in the parish in which his dwelling-house is situate, or where he ordinarily resides.

(3) A person not engaged in a trade, profession, employment, or vocation, who has two or more places of ordinary residence, shall be assessable and chargeable at either such place.

(4) A person who is neither a householder, nor engaged in a trade, profession, employment, or vocation, who has a place of ordinary

Schedule D. Miscellaneous Rules.

residence, shall be assessable and chargeable in the parish in which he ordinarily resides.

(5) Every other person not hereinbefore described shall be assessable and chargeable in the parish where he resides at the time of the issue of the general notices under this Act, or where he first comes to reside after the time of the issue of those general notices.

(6) Every assessment and charge made in pursuance of the above provisions shall be valid and effectual, notwithstanding the subsequent removal of the person from the parish in which he is assessed or charged.

(7) For the purpose of ascertaining the proper parish of assessment and charge, every person who delivers a list or statement under this Act shall deliver at the same time a signed declaration stating—

(*a*) where he is assessable and chargeable; and

(*b*) whether he is or is not engaged in a trade, profession, employment, or vocation, and, if so, the place within the United Kingdom where it is carried on, and particulars of every trade, profession, employment, or vocation in which he shall be engaged in such place, whether it be carried on wholly or partly within the United Kingdom.

5. The commissioners may require a person who has two residences, or who carries on or exercises a trade or profession in different parishes, or in a parish other than the parish of his ordinary residence, to deliver in each such parish the like lists, declarations, and statements as he is required to deliver in the parish where he ought to be assessed and charged, but no such person shall by reason thereof be liable to any double charge.

6. Where any creditor on any rates or assessments not chargeable as profits is entitled to any interest of money, the proper officer having the management of the accounts may be charged with the tax payable thereon, and shall be answerable for all matters necessary to enable the tax to be duly charged and for payment thereof, as if the rates or assessments were profits chargeable to tax, and shall be, in like manner, indemnified in respect of all such matters as if the said rates or assessments were chargeable.

7.—(1) Where—

(*a*) any interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, shares, or securities of any foreign or colonial company, society, adventure, or concern; or

(*b*) any annuities, pensions, or other annual sums payable out of the funds of any institution in India,

are intrusted to any person in the United Kingdom for payment to any persons in the United Kingdom, the same shall be assessed and charged to tax under this Schedule by the special commissioners.

(2) All the provisions of Schedule C relating to the tax to be assessed and charged in respect of dividends payable out of any public revenue other than that of the United Kingdom, and intrusted to any person (other than the National Debt Commissioners or the Bank of England or the Bank of Ireland) for payment to any persons in the United Kingdom, shall extend to the tax to be assessed and charged under this rule.

(3) Any person who, if acting in relation to dividends chargeable under the aforesaid provisions of Schedule C would be deemed to be a

person intrusted with the payment of such dividends, shall, if acting in relation to sums chargeable under this rule, be deemed to be a person intrusted with the payment thereof. Schedule D. Miscellaneous Rules.

SCHEDULE E.

Tax under Schedule E shall be charged in respect of every public office or employment of profit, and in respect of every annuity, pension, or stipend payable by the Crown or out of the public revenue of the United Kingdom, other than annuities charged under Schedule C, for every twenty shillings of the annual amount thereof.

RULES APPLICABLE TO SCHEDULE E.

Schedule E.

1. Tax under this Schedule shall be annually charged on every person having or exercising an office or employment of profit mentioned in this Schedule, or to whom any annuity, pension, or stipend, as described in this Schedule, is payable, in respect of all salaries, fees, wages, perquisites or profits whatsoever therefrom for the year of assessment, ~~except as otherwise provided~~, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any Act of Parliament, where the same have been really and bonâ fide paid and borne by the party to be charged.

* repealed by Finance Act 192 s. 49

2. Every assessment shall be made for one year, and the tax in respect thereof shall be levied for that year without any new assessment, notwithstanding any change in the holder of any office or employment; but if, during the year of assessment, any person chargeable quits the office or employment, or dies, he, or his executors or administrators, respectively, shall be liable for tax in respect of the period during which he held or exercised the office or employment, and any successor shall in like manner be liable in respect of the period during which he has held or exercised the same.

3. If an annuity, pension, or stipend ceases within the year of assessment, the assessment thereon shall be discharged as from the date of cessation.

4.—(1) Perquisites may be estimated either on the profits of the preceding year, or on the average for one year of the amount of the profits thereof in the three preceding years.

Repealed by Finance Act 19 s. 49

(2) In any such case the preceding year or years shall be taken to end on the fifth day of April, or on the day of each year on which the accounts of such profits have been usually made up.

(3) Perquisites shall be deemed to be such profits as arise in the course of exercising an office or employment from fees or other emoluments.

5. If at any time, either during the year of assessment or in respect of that year, a person becomes entitled to any additional salary, fees, or emoluments beyond the amount for which an assessment has been made upon him, or for which at the commencement of that year he was liable to be charged, an additional assessment shall, as often as the case may require, be made upon him in respect of any such additional salary, fees or emoluments, so that he may be charged in respect of the full amount of his salary, fees or emoluments for that year.

Schedule E. Rules.

Re Imanie Act 1922 s. 18

6. The tax shall be paid in respect of all the [public] offices and employments of profit within the United Kingdom or by the officers hereinafter respectively described, namely—

(*a*) offices belonging to either House of Parliament;

(*b*) offices belonging to any court of justice in the United Kingdom, whether civil, criminal, ecclesiastical, naval, military, or air-force;

(*c*) public offices under the civil government of the Crown, or in any county palatine, or the Duchy of Cornwall;

(*d*) officers in His Majesty's navy;

(*e*) commissioned officers in His Majesty's military forces;

(*f*) commissioned officers in His Majesty's air force;

(*g*) offices or employments of profit under any ecclesiastical body;

(*h*) offices or employments of profit under any company or society, whether corporate or not corporate;

(*i*) offices or employments of profit under any public institution, or on any public foundation of whatever nature, or for whatever purpose established;

(*j*) offices or employments of profit under any public corporation or local authority, or under any trustees or guardians of any public funds, tolls, or duties;

(*k*) all other public offices, or employments of profit which are of a public nature.

Re Imanie Act 1922 s. 18 (3)

7.—(1) Tax in respect of offices and employments of profit held under a railway company shall be charged by the special commissioners, who shall notify to the secretary or other officer of the company the particulars of the assessments.

(2) Any such assessment shall be deemed to be and shall be an assessment upon the company, and the tax in respect thereof shall be paid, collected, and levied accordingly, and the company or the secretary or other officer may deduct out of the emoluments of the holder of any such office or employment of profit the tax so charged.

8. In estimating the tax payable, all official deductions and payments made on receipt of the emoluments of any office or employment of profit, or on receipt of any annuity, pension, or stipend, or on passing the accounts of the office, may be deducted if a due account thereof is rendered to the commissioners and proved to their satisfaction.

Fielden v Glyn. Thomas 1922 W.N. 251

9. If the holder of an office or employment of profit is necessarily obliged to incur and defray out of the emoluments thereof the expenses of travelling in the performance of the duties of the office or employment, or of keeping and maintaining a horse to enable him to perform the same, or otherwise to expend money wholly, exclusively, and necessarily in the performance of the said duties, there may be deducted from the emoluments to be assessed the expenses so necessarily incurred and defrayed.

10. Where the Treasury are satisfied with respect to any class of persons in receipt of any salary, fees, or emoluments payable out of the public revenue that such persons are obliged to lay out and expend money wholly, exclusively, and necessarily in the performance of the duties in respect of which such salary, fees, or emoluments are payable, the Treasury may fix such sum, as in their opinion represents a fair equivalent of the average annual amount laid out and expended as aforesaid by persons of that class, and in charging the tax on the

said salary, fees, or emoluments, there shall be deducted from the amount thereof the sums so fixed by the Treasury : Schedule E Rules.

Provided that if any person would, but for the provisions of this rule, be entitled to deduct a larger amount than the sum so fixed, that sum may be deducted instead of the sum so fixed.

11.—(1) Where any official pay is payable at a public office, or by any officer of the Royal household, or by a Crown receiver or paymaster, or by any agent employed in that behalf, the tax chargeable thereon shall be deducted out of the official pay, or out of any money which is payable on account of that official pay or any arrears thereof, and shall be applied in satisfaction of any such tax which has not been otherwise paid, and shall be paid to the Commissioners of Inland Revenue.

(2) If the tax payable is charged by the general commissioners in their respective divisions, they shall transmit an account of the amount of tax so charged to the office where the official pay is payable, in order that it may be there deducted.

(3) In this rule the expression " official pay " means any salary, fees, wages, perquisites, or other profits, or any annuity, pension, or stipend.

(4) Where an annuity or pension is payable out of any particular branch of the public revenue at the office of that branch, the commissioners acting for that department may charge the tax in respect of the same as if the annuity or pension were salary or wages payable thereout.

12. Where any emoluments chargeable under this Schedule do not arise as described in the last preceding rule, but arise from any other office or employment of profit, and are payable by any officer, receiver, or agent, any tax chargeable in respect thereof which has not been otherwise paid shall be deducted therefrom or from the arrears thereof and paid to the proper officer.

13.—(1) If either—

(i) the tax in respect of any office or employment of profit cannot be deducted in the hands of the appropriate officer or of an agent for payment of the emoluments thereof; or

(ii) the said emoluments have been paid over to the person entitled to them;

and the person charged neglects or refuses to pay the tax, the commissioners for the offices concerned may, by writing under their hands and seals, certify the neglect or refusal, and the sum payable, to the general commissioners for the division comprising the parish in which the person charged resides.

(2) The said last-mentioned commissioners on receipt of the certificate shall, by warrant under their hands and seals, empower the respective collectors of the said tax under this Schedule, or the collectors of the parish where the person chargeable resides, to levy the tax in the same manner and with the like powers as other tax is leviable by them under this Act.

(3) The collectors shall execute the warrant in the manner prescribed by this Act and as if the person chargeable had been charged with tax in the parish where he resides, and the moneys recovered shall be paid over to the proper officer.

14.—(1) If an office or employment of profit chargeable under this Schedule is executed by deputy, the deputy, if he is in receipt of the

Schedule E. Rules.

profits thereof, shall pay the tax charged thereon, and deduct it out of the profits of the office or employment.

(2) If the profits of any officer or officers are received by any other officer on his or their behalf, or as a fund to be divided among such officers, the officer receiving the same shall pay the tax charged thereon and deduct it out of the sums received before they are handed over or divided.

(3) In the case of non-payment of the tax, the said deputy or officer receiving the profits shall be liable to such distress as is prescribed by this Act against any person holding the office or employment, and to any other remedy and penalty herein provided.

15. Where deduction of tax is authorised to be made out of any sums, the deduction shall be made at such times in each year as the said sums are payable.

16. If any emoluments of any office or employment of profit, or any annuity, pension, or stipend charged under this Schedule are charged with a sum payable to another person, such portion of the tax shall be deducted from that sum as the tax thereon would amount unto, and that person, or any agent or receiver on his behalf, shall allow the deduction on receipt of the residue of the sum payable.

17. If a deputy, clerk, or other person is employed under the holder of an office or employment of profit, and his salary or wages are paid out of the emoluments thereof, the holder of the office may deduct out of the salary or wages payable by him such a portion of the tax charged on the emoluments of the office or employment as the tax on the said salary or wages would amount unto, and the deduction shall be allowed upon receipt of the residue of the salary or wages.

18.—(1) The tax shall be assessed and charged by the respective commissioners for all the offices in each department, in the place where the said commissioners execute their offices, although certain of the offices in the same department may be executed elsewhere.

(2) A person chargeable in respect of an office or employment of profit shall be deemed to exercise it at the head office of the department under which it is held, and shall be assessed and charged at that head office, although the duties of the office or employment are performed, or any profits thereof are payable elsewhere, whether within the United Kingdom or not.

(3) An office shall be deemed to belong to, and shall be charged by or under, the principal officers of the department by or under whom the appointment to the office is made, but if the appointment is made by an inferior officer of the department, such office shall be charged by the commissioners by whom that inferior officer is chargeable in respect of his own office :

Provided that an officer who holds an appointment under the Great Seal or Privy Seal of England or Scotland, or an appointment under the Royal Sign Manual, or an appointment under the Treasury but not exercised in the Treasury, shall be assessed and charged in that department in which his office is exercised.

(4) Nothing in this rule shall limit the right given by this Act to any other commissioners to assess and charge offices within their jurisdiction, although those offices may not be held under their appointment, or although the profits thereof may not be payable by them o- y their order.

(5) Notwithstanding anything in this rule, a person may be assessed and charged under this Schedule by the commissioners acting for any parish in which he ordinarily resides, or in which he is employed

Schedule E. Rules. See Finance Act 1922 s. 18(4)

GENERAL RULES APPLICABLE TO SCHEDULES A, B, C, D AND E.

All Schedules Rules.

1. Every body of persons shall be chargeable to tax in like manner as any person is chargeable under the provisions of this Act.

2.—(1) In assessing the tax chargeable under any Schedule upon a clergyman or minister of any religious denomination, the following deductions may be made from any profits, fees or emoluments of his profession or vocation—

Fredson v Glyn. Thomas 1922 K.B. 257

(*a*) any sums of money paid or expenses incurred by him wholly, exclusively, and necessarily in the performance of his duty as a clergyman or minister;

(*b*) such part of the rent (not exceeding one-eighth), as the commissioners by whom the assessment is made may allow, paid by him in respect of a dwelling-house any part of which is used mainly and substantially for the purposes of his duty as such clergyman or minister;

and where any such clergyman or minister is in the occupation of a dwelling-house, but pays no rent therefor, he shall for the purposes of the foregoing provision be deemed to pay a rent equal to the annual value of the dwelling-house as assessed to tax under Schedule A.

(2) If no such deduction has been made, a proportionate part of the tax paid by him shall be repaid to the clergyman or minister on proof to the commissioners that any sum has been expended as aforesaid.

3. Every British subject whose ordinary residence has been in the United Kingdom shall be assessed and charged to tax, notwithstanding that at the time the assessment or charge is made he may have left the United Kingdom, if he has so left the United Kingdom for the purpose only of occasional residence abroad, and shall be charged as a person actually residing in the United Kingdom upon the whole amount of his profits or gains, whether they arise from property in the United Kingdom or elsewhere, or from any allowance, annuity, or stipend (save as herein is excepted), or from any trade, profession, employment, or vocation in the United Kingdom or elsewhere.

4. The trustee, guardian, tutor, curator, or committee of any incapacitated person having the direction, control, or management of the property or concern of any such person, whether such person resides in the United Kingdom or not, shall be assessable and chargeable to tax in like manner and to the like amount as that person would be assessed and charged if he were not an incapacitated person.

5. A person not resident in the United Kingdom, whether a British subject or not, shall be assessable and chargeable in the name of any such trustee, guardian, tutor, curator, or committee, or of any factor, agent, receiver, branch, or manager, whether such factor, agent, receiver, branch, or manager has the receipt of the profits or gains or not, in like manner and to the like amount as such non-resident person would be assessed and charged if he were resident in the United Kingdom and in the actual receipt of such profits or gains.

6. A non-resident person shall be assessable and chargeable in respect of any profits or gains arising, whether directly or indirectly,

All Schedules. Rules.

through or from any factorship, agency, receivership, branch, or management, and shall be so assessable and chargeable in the name of the factor, agent, receiver, branch, or manager.

7. Where a non-resident person, not being a British subject or a British, Indian, Dominion, or Colonial firm or company, or branch thereof, carries on business with a resident person, and it appears to the commissioners by whom the assessment is made that, owing to the close connection between the resident person and the non-resident person, and to the substantial control exercised by the non-resident person over the resident person, the course of business between those persons can be so arranged, and is so arranged, that the business done by the resident person in pursuance of his connection with the non-resident person produces to the resident person either no profits or less than the ordinary profits which might be expected to arise from that business, the non-resident person shall be assessable and chargeable to tax in the name of the resident person as if the resident person were an agent of the non-resident person.

8. Where it appears to the commissioners by whom the assessment is made or, on any objection or appeal, to the general or special commissioners, that the true amount of the profits or gains of any non-resident person chargeable with tax in the name of a resident person cannot in any case be readily ascertained, the commissioners may, if they think fit, assess and charge the non-resident person on a percentage of the turnover of the business done by the non-resident person through or with the resident person in whose name he is chargeable as aforesaid, and in such case the provisions of this Act relating to the delivery of statements by persons acting on behalf of others shall extend so as to require returns to be given by the resident person of the business so done by the non-resident person through or with the resident person, in the same manner as statements are to be delivered by persons acting for incapacitated or non-resident persons of profits or gains to be charged.

9.—(1) The amount of percentage under the last preceding rule shall in each case be determined, having regard to the nature of the business, by the commissioners by whom the assessment on the percentage basis is made, subject, in the case of an assessment made by the additional commissioners, to objection or appeal to the general or special commissioners.

(2) If either the resident person or non-resident person is dissatisfied with the percentage determined either in the first instance or by the general or special commissioners on objection or appeal, he may, within four months of that determination, require the commissioners to refer the question of the percentage to a referee or board of referees to be appointed for the purpose by the Treasury, and the decision of the referee or board shall be final and conclusive.

10. Nothing in these rules shall render a non-resident person chargeable in the name of a broker or general commission agent, or in the name of an agent not being an authorised person carrying on the regular agency of the non-resident person or a person chargeable as if he were an agent in pursuance of these rules, in respect of profits or gains arising from sales or transactions carried out through such a broker or agent.

11. The fact that a non-resident person executes sales or carries out transactions with other non-residents in circumstances which would make him chargeable in pursuance of these rules in the name

of a resident person shall not of itself make him chargeable in respect of profits arising from those sales or transactions. All Schedules. Rules.

12. Where a non-resident person is chargeable to income tax in the name of any branch, manager, agent, factor or receiver in respect of any profits or gains arising from the sale of goods or produce manufactured or produced out of the United Kingdom by the non-resident person, the person in whose name the non-resident person is so chargeable may, if he thinks fit, apply to the commissioners by whom the assessment is made, or in case of an appeal to the general or special commissioners, to have the assessment to income tax in respect of those profits or gains made or amended on the basis of the profits which might reasonably be expected to have been earned by a merchant or, where the goods are retailed by or on behalf of the manufacturer or producer, by a retailer of the goods sold, who had bought from the manufacturer or producer direct, and on proof to the satisfaction of the commissioners concerned of the amount of the profits on the basis aforesaid, the assessment shall be made or amended accordingly.

13. The person who is chargeable in respect of an incapacitated person, or in whose name a non-resident person is chargeable, shall be answerable for all matters required to be done under this Act for the purpose of assessment and payment of tax.

14. Any person who has been charged under this Act in respect of any incapacitated or non-resident person as aforesaid may retain, out of money coming into his hands on behalf of any such person, so much thereof from time to time as is sufficient to pay the tax charged, and shall be indemnified for all such payments made in pursuance of this Act.

15.—(1) A receiver appointed by any court in the United Kingdom which has the direction and control of any property in respect of which tax is charged in accordance with the provisions of this Act shall be assessable and chargeable with tax in like manner and to the like amount as would be assessed and charged if the property were not under the direction and control of the court.

(2) Every such receiver shall be answerable for doing all matters and things required to be done under this Act for the purpose of assessment and payment of tax.

16. A married woman acting as a sole trader, or being entitled to any property or profits to her separate use, shall be assessable and chargeable to tax as if she were sole and unmarried :

Provided that—

(1) the profits of a married woman living with her husband shall be deemed the profits of the husband, and shall be assessed and charged in his name, and not in her name or the name of her trustee; and

(2) a married woman living in the United Kingdom separate from her husband, whether the husband be temporarily absent from her or from the United Kingdom or otherwise, who receives any allowance or remittance from property out of the United Kingdom, shall be assessed and charged as a feme sole if entitled thereto in her own right, and as the agent of the husband if she receives the same from or through him, or from his property, or on his credit.

All Schedules. Rules.

17.—(1) If an application is made for the purpose in such manner and form as may be prescribed by the Commissioners of Inland Revenue, either by a husband or wife, within six months before the sixth day of May in any year of assessment, income tax for that year shall be assessed, charged and recovered on the income of the husband and on the income of the wife as if they were not married, and all the provisions of this Act with respect to the assessment, charge, and recovery of tax, and the penalties for failure to deliver a statement of profits or gains, shall, save as otherwise provided by this Act, apply as if they were not married.

(2) The Commissioners of Inland Revenue may require returns for the purposes of this rule to be made at any time, and the provisions of this Act relating to penalties for neglect or refusal to deliver, or for delay in delivering true and correct statements of profits or gains, shall, with the necessary modifications, apply in the case of the neglect or refusal to make, or wilful delay in making, any such return.

18. Where any person dies without having delivered a statement of all his profits or gains chargeable to tax with a view to an assessment thereon in due course, an assessment in respect of the profits or gains which arose or accrued to him before his death may be made at any time within the year of assessment, or within three years after the expiration thereof, upon his executors or administrators, and the amount of the tax thereon shall be a debt due from and payable out of his estate.

19.—(1) Where any yearly interest of money, annuity, or any other annual payment (whether payable within or out of the United Kingdom, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether payable half-yearly or at any shorter or more distant periods), is payable wholly out of profits or gains brought into charge to tax, no assessment shall be made upon the person entitled to such interest, annuity, or annual payment, but the whole of those profits or gains shall be assessed and charged with tax on the person liable to the interest, annuity, or annual payment, without distinguishing the same, and the person liable to make such payment, whether out of the profits or gains charged with tax or out of any annual payment liable to deduction, or from which a deduction has been made, shall be entitled, on making such payment, to deduct and retain thereout a sum representing the amount of the tax thereon at the rate or rates of tax in force during the period through which the said payment was accruing due.

Att.-Gen v Metro Gates Board 1928 K.B. 833

Ord v Ord 1923 K.B. 432.

The person to whom such payment is made shall allow such deduction upon the receipt of the residue of the same, and the person making such deduction shall be acquitted and discharged of so much money as is represented by the deduction, as if that sum had been actually paid.

(2) Where any royalty, or other sum, is paid in respect of the user of a patent, wholly out of profits or gains brought into charge to tax, the person paying the royalty or sum shall be entitled, on making the payment, to deduct and retain thereout a sum representing the amount of the tax thereon at the rate or rates of tax in force during the period through which the royalty or sum was accruing due.

* Amended by Finance Act 1931, s. 7(1). The words "appropriate thereto" are defined by the Finance Act 1927 s. 39(1).

All Schedules Rules.

20. The profits or gains to be charged on any body of persons shall be computed in accordance with the provisions of this Act on the full amount of the same before any dividend thereof is made in respect of any share, right or title thereto, and the body of persons paying such dividend shall be entitled to deduct the tax appropriate thereto.*

See Finance Act 1920 s. 27 (5) Wakefield v Whitaway 1921 1 Ch. 200

21.—(1) Upon payment of any interest of money, annuity, or other annual payment charged with tax under Schedule D, or of any royalty or other sum paid in respect of the user of a patent, not payable, or not wholly payable out of profits or gains brought into charge, the person by or through whom any such payment is made shall deduct thereout a sum representing the amount of the tax thereon at the rate of tax in force at the time of the payment.

Applied to a payment of royalties in respect of copyright by the Finance Act 1925 s. 25 and subs (2) amended by s. 26

(2) Any such person shall forthwith render an account to the Commissioners of Inland Revenue of the amount so deducted, or of the amount deducted out of so much of the interest, annuity, annual payment, royalty, or other sum respectively, as is not paid out of profits or gains brought into charge, as the case may be, and every such amount shall be a debt from him to the Crown and shall be recoverable as such; and the provisions contained in section two of the Stamp Duties Management Act, 1891, in relation to money in the hands of any person for stamp duty, shall apply to money deducted by any such person in respect of tax.

54 & 55 Vict c. 38.

(3) The amount of annuities which an assurance company carrying on the business of granting annuities is entitled, for the purposes of this rule, to treat as having been paid out of profits or gains brought into charge to tax, shall not exceed the amount of the taxed income of its annuity fund.

22.—(1) If a difference arises—

(*a*) between tenant and landlord or any other persons with regard to the deduction on account of tax to be made from any annual sum; or

(*b*) between the occupier for the time being and any former occupier of lands, tenements, hereditaments or heritages, his executors, administrators, or assigns, with regard to the proportion of tax to be paid or allowed by either of them respectively;

the general commissioners of the division shall settle the proportion of the payments or deductions to be made according to the provisions of this Act, and, in default of payment, shall levy the same as if the proportions settled by them had been charged upon the respective persons, and shall pay over the same to the collector or to the proper person, as the case may require.

(2) In any such case the determination of the general commissioners shall be final.

(3) In this rule "annual sum" means any interest, annuity, rent, rentcharge, fee-farm rent, rent-service, quitrent, feu duty, or other rent or annual payment.

23.—(1) A person who refuses to allow a deduction of tax authorised by this Act to be made out of any payment, shall forfeit the sum of fifty pounds.

(2) Every agreement for payment of interest, rent, or other annual payment in full without allowing any such deduction shall be void.

Burroughs v. Abbott 1922 1 Ch. 86; Booth v Booth 1922 1 K.B. 66; In re Gretton 1923 1 Ch. 77; In re Gordon 1924 1 Ch. 146

SECOND SCHEDULE.

Section 59 (3) (6 (*f*))

GENERAL COMMISSIONERS FOR CERTAIN CITIES AND TOWNS.

——	By whom chosen.	From whom chosen.	Number to serve.	Number to supply Vacancies.
Birmingham	Magistrates and justices for the city or town, and justices for the county.	- - - -	8	8
Bristol -	Do. do.	- - - -	8	8
Exeter -	Do. do.	- - - -	8	8
Great Yarmouth.	Do. do.	- - - -	8	8
King's Lynn	Do. do.	- - - -	8	8
Kingston-on-Hull.	Do. do.	- - - -	8	8
Leeds -	Do. do.	- - - -	8	8
Liverpool -	Do. do.	- - - -	8	8
London, City of.	Lord Mayor and aldermen.	From eight persons, four being aldermen, returned to the Lord Mayor and aldermen by Common Council.	2	2
	Bank of England -	- - - -	2	2
	London Assurance Corporation (Governor and directors of).	- - - -	1	1
	Port of London Authority.	- -	3	3
	Royal Exchange Assurance Corporation (Governor and directors of).	- - - -	1	1
Manchester	Magistrates and justices for the city and justices for the county.	- - - -	8	8
Newcastle-upon-Tyne.	Do. do.	- - - -	8	8
Norwich -	Magistrates and justices for the city.	Four of each class to be from the magistrates and justices, and four from inhabitants of the city.	8	8

THIRD SCHEDULE.

Qualifications of General Commissioners.

Section 65 (1).

1. The qualification of a general commissioner shall be either—
   (*a*) in respect of real estate, that is to say, in England and Wales the seisin or possession in right of own estate of lands, tenements, hereditaments, or heritages in the United Kingdom, freehold, copyhold or leasehold, for a term of which at least seven years are unexpired, and in Scotland the infeftment in superiority or property, or possession as proprietor or liferenter, of lands in Scotland; or
   (*b*) in respect of personal estate; or
   (*c*) in respect of a combination of real estate (as above defined) and personal estate.

2. The real estate, personal estate, or combination of real and personal estate (as the case may be) must be of a value not less than that shown, as respects the localities specified in the first column of the table appended to this Schedule, in the second, third and fourth columns of that table respectively.

3. The value of real estate shall, in England and Wales, be calculated free of all ground rents, incumbrances and reservations payable out of the same, and in calculating the value of combined real and personal estate, one hundred pounds personal estate shall be taken to represent four pounds per annum, and four pounds per annum from personal estate shall be taken to represent one hundred pounds personal estate.

TABLE.

Locality.	Value of Qualifying Property.		
	(*a*) Real Estate.	(*b*) Personal Estate.	(*c*) Combined Real and Personal Estate.
County divisions in England generally and divisions in or of the several cities or towns of London, Westminster, Birmingham, Bristol, Exeter, Great Yarmouth, King's Lynn, Kingston-on-Hull, Leeds, Liverpool, Manchester, Newcastle-on-Tyne, and Norwich.	Two hundred pounds per annum.	Five thousand pounds or producing annual income of two hundred pounds.	Two hundred pounds per annum.

Locality.	Value of Qualifying Property.		
	(*a*) Real Estate.	(*b*) Personal Estate.	(*c*) Combined Real and Personal Estate.
Divisions in Wales and Monmouth and any city division in England other than the cities and towns above mentioned.	One hundred and sixty pounds per annum.	Four thousand pounds, or producing an annual income of one hundred and sixty pounds.	One hundred and sixty pounds per annum.
County divisions in Scotland.	One hundred and fifty pounds (Scots) per annum valued rent.	Five thousand pounds (sterling) or producing annual income of two hundred pounds (sterling).	Two hundred pounds (sterling) per annum.
City divisions in Scotland.	Ninety pounds (Scots) per annum valued rent.	Three thousand pounds (sterling) or producing an annual income of one hundred and twenty pounds (sterling).	One hundred and twenty pounds (sterling) per annum.

FOURTH SCHEDULE.

Sections 76(2), 89 (1), 196 (3).

DECLARATIONS.

PART I.

FORM of DECLARATION to be made by GENERAL, ADDITIONAL and SPECIAL COMMISSIONERS, acting in respect of TAX under Schedule D.

"I, A.B., do solemnly declare, that I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by the Income Tax Act, 1918, and that I will exercise the powers entrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said Act, without favour, affection, or malice; and that I will not disclose any particular contained in any schedule, statement, return or other document delivered with respect to any tax charged under the provisions relating to Schedule D of the said Act, or any evidence or answer given by any person who shall be examined, or shall make

affidavit or deposition, respecting the same, in pursuance of the said Act, except to such persons only as shall act in the execution of the said Act, and where it shall be necessary to disclose the same to them for the purposes of the said Act, or to the Commissioners of Inland Revenue, or in order to, or in the course of, a prosecution for perjury committed in such examination, affidavit or deposition."

Form of Declaration to be made by Surveyors.

"I, A.B., do solemnly declare, that in the execution of the Income Tax Act, 1918, I will examine and revise all statements, returns, schedules, and declarations delivered within my district, and, in objecting to the same, I will act according to the best of my information and knowledge; and that I will conduct myself without favour, affection, or malice, and that I will exercise the powers, entrusted to me by the said Act, in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the Commissioners of Inland Revenue; and that I will not disclose any particular contained in any statement, return, schedule or other document, with respect to any tax charged under the provisions relating to Schedule D of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit or deposition, respecting the same, in pursuance of the said Act, except to such persons only as shall act in the execution of the said Act, and where it shall be necessary to disclose the same to them for the purposes of the said Act, or to the Commissioners of Inland Revenue, or in order to, or in the course of, a prosecution for perjury committed in such examination, affidavit or deposition."

Form of Declaration to be made by Assessors.

"I, A.B., do solemnly declare, that in the execution of the Income Tax Act, 1918, I will in all respects act diligently and honestly, and without favour or affection, to the best of my knowledge and belief, and that I will not disclose any particular contained in any statement, return, schedule or other document delivered to me in the execution of the said Act, with respect to any tax charged under the provisions relating to Schedule D of the said Act, except to such persons only as shall act in the execution of the said Act, and where it shall be necessary to disclose the same to them for the purposes of the said Act, or in order to, or in the course of, a prosecution for perjury committed in any matter relating to such statement, return, schedule or other document."

Form of Declaration to be made by Collectors and Officers for receiving Tax.

"I, A.B., do solemnly declare, that in the execution of the Income Tax Act, 1918, I will not disclose any assessment, or the amount of any sum paid or to be paid by any person, under the said Act, or the books of assessment which shall be delivered to me in the execution of the said Act, with respect to any tax charged under the provisions relating to Schedule D of the said Act, except to such persons only as shall act in the execution of the said Act, and where it shall be necessary to disclose the same to them for the purposes of the said Act, or to the Commissioners of Inland Revenue, or in order to, or in the course of, a prosecution for perjury committed in relation to the said tax."

FORM of DECLARATION to be made by a CLERK or CLERK'S ASSISTANT to the COMMISSIONERS aforesaid.

"I, A.B., do solemnly declare, that I will diligently and faithfully execute the office of a clerk [*or* assistant clerk, *as the case may be*], according to the Income Tax Act, 1918, to the best of my knowledge and judgment; and that I will not disclose any particular contained in any statement, return, declaration, schedule or other document, with respect to the tax charged under the provisions relating to Schedule D of the said Act, or any evidence or answer given by any person who shall be examined, or shall make affidavit or deposition, respecting the same, except to such persons only as shall act in the execution of the said Act, and where I shall be directed so to do by the said Act, or by the commissioners under whom I act, or by the Commissioners of Inland Revenue, or in order to, and in the course of, a prosecution for perjury committed in such examination, affidavit or deposition."

PART II.

Sections 72, 76 (2).

FORM of DECLARATION to be made by a COMMISSIONER acting in the execution of this ACT in relation to PUBLIC OFFICES and EMPLOYMENTS of PROFIT and PENSIONS and STIPENDS.

"I, A.B., do solemnly declare that I will truly, faithfully, impartially and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me as a Commissioner for Offices, by the Income Tax Act, 1918, and that I will judge and determine upon all matters and things which shall be brought before me under the said Act without favour, affection or malice."

FORM of DECLARATION to be made by an ASSESSOR on his APPOINTMENT.

"I, A.B., do solemnly declare, that I will diligently execute the office of an Assessor to which I am appointed by authority of the Income Tax Act, 1918, and that in any assessment which I am required to make by any Act relating to income tax, I will faithfully and honestly act without favour or affection, according to the best of my skill and knowledge."

FIFTH SCHEDULE.

Section 207.

STATEMENTS, LISTS, AND DECLARATIONS.

I.—By every OCCUPIER of LANDS, TENEMENTS, HEREDITAMENTS or HERITAGES to be charged under Schedules A and B, or either of them.

A statement of the rent and annual value, or the annual value, as the case shall require, of all lands, tenements, hereditaments, or heritages, occupied in every parish, distinguishing the proportions in each parish, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords, and

also such as are chargeable by reference to the rent or annual value, or on the amount of profits; and also estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same as follows:—

Lands and tenements occupied as owner;
Lands and tenements let at rackrent within seven years;
Lands and tenements let at rackrent before the period of seven years, with the rent and annual value thereof estimated separately;
Lands and tenements let, but not at rackrent, with the rent and annual value thereof estimated separately;
The amount at which such land and tenements are rated to the poor;
The amount of any composition, rent, rentcharge, or annual payment paid in the preceding year to the rector or vicar or other person, for tithes of the above lands and tenements;
The amount of each deduction claimed in respect thereof, and stating if tithe-free, in part or in the whole, and the amount of any modus for tithes or real composition.

II.—By every LAY IMPROPRIATOR, and every ECCLESIASTICAL RECTOR, VICAR, or other PERSON (describing himself) receiving any TITHES in kind, or any PAYMENTS in RIGHT of the CHURCH, or by ENDOWMENT, or in LIEU of any TITHES, or any TEINDS in Scotland, to be charged under Schedule A.

Paragraphs II to XIV both inclusive and paragraph XVI are repealed by the Finance Act 1927 s. 47 and Sixth Schedule.

The amount of the profits from tithes taken in kind for one year, on an average of the three preceding years;

The amount of dues and money payable in right of the Church, or by endowment, or in lieu of tithes not arising from lands, on the above average;

The amount of compositions, rents, and payments in lieu of tithes, arising from lands, for the preceding year.

III.—By every PERSON carrying on any concern hereinafter mentioned, or his AGENT or OFFICER, in the cases authorised to be charged under Schedule A.

The amount of profits—
of quarries of stone, slate, limestone, or chalk in the preceding year;
of ironworks, gasworks, salt springs or works, alum mines or works, water works, streams of water, canals, inland navigations, docks, drains, levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges and ferries, and other concerns of a like nature, in the preceding year;
of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years.

IV.—By every LORD of a MANOR or other ROYALTY, or TENANT of the same.

The amount of all dues and other services or other casual profits (except rents and annual payments) of such manors or royalties, on an average of the seven preceding years.

V.—By the RECEIVER of any FINE paid in consideration of a demise of LANDS or TENEMENTS (except customary) to be charged under Schedule A.

The amount of such fines in the preceding year, or for such lesser period since the interest therein commenced, and an estimate of the average value for one year.

VI.—By every PERSON entitled to PROFITS arising from LANDS, TENEMENTS, HEREDITAMENTS or HERITAGES, not before stated, to be charged under Schedule A.

The amount, on a fair average, to be allowed by the respective commissioners

VII.—By or for every PERSON carrying on any TRADE to be charged under Schedule D

The amount of the profits or gains thereof, upon a fair and just average of the three preceding years, or of such shorter period as the trade has been carried on.

VIII.—By every PERSON (other than a Weekly Wage-earner, who is to be assessed and charged quarterly) exercising any PROFESSION, EMPLOYMENT, or VOCATION, to be charged under Schedule D.

The amount of the profits, gains and emoluments thereof, upon a fair and just average of the three preceding years, or of such shorter period as the profession, employment or vocation has been exercised.

IX.—By every PERSON entitled to PROFITS of an UNCERTAIN VALUE not before stated, or any INTEREST, ANNUITY, ANNUAL PAYMENT, DISCOUNT or DIVIDEND, to be charged under Schedule D.

The full amount of the profits or gains arising therefrom within the preceding year.

X.—By every PERSON entitled to or receiving INCOME from SECURITIES out of the United Kingdom to be charged under Schedule D.

(1) The full amount, as far as the same can be computed, arising in the year of assessment, and the amount of every deduction or allowance claimed in respect thereof, together with the particulars of such deduction and the grounds for claiming such allowance; or

(2) In the case of any such person who satisfies the Commissioners of Inland Revenue that he is not domiciled in the United Kingdom or that, being a British subject, he is not ordinarily resident in the United Kingdom, or, in the case of income arising from any such securities as aforesaid which form part of the investments of the foreign life assurance fund of an assurance company, the full amount, so far as the same can be computed, of the sums which have been, or will be, received in the United Kingdom, in the year of assessment, without any deduction or abatement.

XI.—By every PERSON entitled to or receiving INCOME from POSSESSIONS out of the UNITED KINGDOM to be charged under Schedule D.

(1) In the case of income from stocks, shares or rents, save as hereinafter mentioned, the full amount arising therefrom, on an

average of the three preceding years, and the amount of every deduction of allowance claimed in respect thereof, together with the particulars of such deduction and the grounds for claiming such allowance.

(2)—

(*a*) In the case of income received from such possessions other than stocks, shares or rents; or

(*b*) in the case of income from stocks, shares or rents, where the person entitled to or receiving the same satisfies the Commissioners of Inland Revenue that he is not domiciled in the United Kingdom, or that, being a British subject, he is not ordinarily resident in the United Kingdom, or where such income arises from any such possessions as aforesaid which form part of the foreign life assurance fund of an assurance company;

the full amount of the actual sums annually received in the United Kingdom, either from remittances, or importation of property, or money or value from property not imported, or on credit, or on account, in respect of remittances, property, money or value, on an average of the three preceding years.

XII.—By every Person entitled to any Annual Profits or Gains not falling under any of the foregoing Rules, and not charged by any of the other Schedules, to be charged under Schedule D.

The full amount thereof received annually, or according to the average directed to be taken by the commissioners on a statement of the nature of such profits or gains, and the grounds on which the amount has been computed, and the average taken, to the best of the knowledge and belief of such person.

XIII.—Declarations to be delivered by Partners in respect of the Tax to be charged under Schedule D.

First. Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in the United Kingdom, of the names of the several partners, their respective residences, and the place of carrying on the trade or exercising the profession, and the style or description of the firm.

Second. Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the statement of the precedent partner was delivered.

XIV.—Statement of Profits of any Public Office, or Employment of Profit, to be charged under Schedule E.

The amount of the salary, fees, wages, perquisites, and profits of the year of assessment or of the preceding year, or on an average of the three preceding years, as the case shall require.

XV.—General Declaration by each Person returning a Statement of Profits or Gains to be charged under Schedules A, B, D, or E.

Declaring the truth thereof, and that the same is fully stated on every description of property, or profits or gains, included in the Act

relating to the said tax, and appertaining to such person, estimated to the best of his judgment and belief, according to the provisions of this Act.

XVI.—LISTS and DECLARATIONS for facilitating the EXECUTION of the ACT in RELATION to the TAX chargeable on others.

First. List containing the name of every lodger or inmate resident in any dwelling-house, with the ordinary place of residence of every lodger or inmate who has any ordinary place of residence elsewhere at which he can be, and is desirous of being, assessed.

Second. List containing the name and place of residence of every person in any service or employ, and the payments made to every such person in respect of the service or employment.

Third. List to be delivered by every person chargeable on behalf of another person, and by any person whomsoever who, in whatever capacity, is in receipt of any money or value, or of profits or gains, of or belonging to any other person, describing the person for whom he acts, and stating his name and address, and the amount of such money, value, profits or gains, and declaring whether such person is of full age, or a married woman living with her husband, or a married woman whose husband is not accountable for the payment of any tax charged on her, or is resident in the United Kingdom, or is an incapacitated person. The person delivering such list shall also deliver a list containing the names and addresses of any other person or persons acting jointly with him.

Fourth. Declaration on whom the tax is chargeable in respect of any such money, value, profits or gains.

Fifth. List containing the proper description of every body of persons, or trust, for which any person is answerable under this Act; and where any such person is answerable under this Act for the tax to be charged in respect of the property or profits or gains of other persons, he shall deliver such lists as aforesaid, together with the required statements of such profits or gains.

XVII.—LISTS, DECLARATIONS, and STATEMENTS to be delivered in order to obtain any EXEMPTION, ABATEMENT, or RELIEF, dependent upon the TOTAL INCOME from all sources of the CLAIMANT.

First. Declaration of the amount of value of property or profits or gains returned, or for which the claimant has been, or is liable to be, assessed.

Second. Declaration of the amount of rents, interests, annuities, or other annual payments, in respect of which the claimant is liable to allow the tax, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment.

Third. Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits or gains assessed on the claimant, distinguishing each source.

Fourth. Statement of the amount of income derived according to the three preceding declarations.

Fifth. Statement of any tax which the claimant may be entitled to deduct, retain or charge against any other person.

SIXTH SCHEDULE.

FORMS.

Section 215 (1).

[NOTE.—These forms may be varied or other forms prescribed by the Commissioners of Inland Revenue as circumstances require.]

1.—ASSESSORS' CERTIFICATE OF ASSESSMENTS.

Schedules A and B.

County of , division of .

Assessments of income tax under Schedules A and B made upon the several persons chargeable with the said tax within the* of in the said division, for the year ending the 5th day of April 19 , duly certified upon [ ]† by the assessors, and signed and allowed by the commissioners whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Commissioners of Inland Revenue prescribe.*]

We, the undersigned assessors of income tax for the* of aforesaid, for the year ending the 5th day of April 19 , do hereby certify the foregoing assessments under Schedules A and B for the aforesaid, and we do make [ ]† and declare that in the foregoing assessments we have assessed ourselves and all other persons who are chargeable with the said tax within the said , and that we have made our said assessments conformably to the provisions of the laws now in force according to the best of our knowledge and belief.

As witness our hands this day of 19 .

} Assessors.

NOTE.—This certificate must be signed by each assessor.

We, the undersigned General Commissioners of Income Tax, acting in and for the division of aforesaid, do hereby sign and allow the foregoing assessments, the same having been duly verified before us by the above-named assessors.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

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* NOTE.—Where parishes have been united for tax purposes, all the names should be inserted and described as the "united parishes of."

† Oath or affirmation, as the case may be.

2.—ADDITIONAL COMMISSIONERS' CERTIFICATE OF FIRST ASSESSMENTS.

SCHEDULE D.

County of , division of .

Assessments of income tax, under Schedule D, made upon the several persons chargeable with the said tax within the* of , in the said division, for the year ending the 5th day of April 19 , by the Commissioners whose names are signed at the end hereof.

[*Here follow particulars of assessment in such tabular form as the Commissioners of Inland Revenue prescribe.*]

We, the undersigned Additional Commissioners of Income Tax acting in and for the division of aforesaid, do hereby certify the foregoing first assessments under Schedule D for the* , of aforesaid, amounting to the sum of .

Given under our hands and seals this day of 19 .

} Additional Commissioners of Income Tax.

The foregoing certificate of assessments having been presented to us, the undersigned General Commissioners of Income Tax, acting in and for the division of aforesaid, and the time for hearing appeals against such assessments having expired, we do hereby allow and confirm the said assessments.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

3.—ASSESSORS' CERTIFICATE OF RE-ASSESSMENT.

SCHEDULES A AND B.

County of , division of .

A re-assessment of income tax under Schedules A and B, made upon the several persons chargeable with the said tax within the of in the said division, for raising the sum of , being the amount of an arrear of the said tax which has arisen within the said for the year ending the 5th day of April 19 , by the default of , collector of the said tax for the said , for the said year, duly verified upon †[ ] by the assessors, and allowed by the General Commissioners of Income Tax acting for the said division, whose names are signed at the end hereof.

[*Here follow particulars of re-assessment in such tabular form as the Commissioners of Inland Revenue prescribe.*]

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* NOTE.—Where parishes have been united for tax purposes, all the names should be inserted and described as the "united parishes of."

† Oath or affirmation, as the case may be.

We, the undersigned assessors of income tax, do hereby certify the foregoing re-assessment under Schedules A and B, and do make *[ ], and declare that we have assessed ourselves and all other persons who are chargeable with the said re-assessment, and that we have made our re-assessment conformably to the provisions of the laws now in force, according to the best of our knowledge and belief.

Witness our hands this day of 19 .

} Assessors.

We, the undersigned General Commissioners of Income Tax, acting in and for the division of aforesaid, do hereby sign and allow the foregoing re-assessment under Schedules A and B, amounting to the sum of , the same having been duly verified before us by the above-named assessors.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

4.—Additional Commissioners' Certificate of Re-assessment.

Schedule D.

County of , division of .

A re-assessment of income tax under Schedule D, made upon the several persons chargeable with the said tax within the of in the said division, for raising the sum of , being the amount of an arrear of the said tax which has arisen within the said for the year ending the 5th day of April 19 , by the default of , collector of the said tax for the said , for the said year.

[*Here follow particulars of re-assessment in such tabular form as the Commissioners of Inland Revenue prescribe.*]

We, the undersigned Additional Commissioners of Income Tax, acting in and for the division of aforesaid, do hereby certify the foregoing re-assessment under Schedule D.

Given under our hands and seals this day of 19 .

} Additional Commissioners of Income Tax.

We, the undersigned General Commissioners of Income Tax, acting in and for the division of aforesaid, do hereby allow and confirm the foregoing re-assessment under Schedule D, amounting to the sum of , the time for hearing appeals against the same having expired.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

* Oath or affirmation, as the case may be.

5.—COLLECTORS' DUPLICATE OF [*first, additional first, or supplementary, as the case may require*] ASSESSMENTS.

County of , division of

A duplicate of the assessments of income tax under Schedules A and B [*or* D and E *as the case may require*], made upon the several persons chargeable with the said tax within the* of in the said division, for the year ending the 5th day of April 19 .

[*Here follow particulars of assessment in such tabular form as the Commissioners of Inland Revenue prescribe.*]

We, the undersigned General Commissioners of Income Tax, acting in and for the division of aforesaid, do hereby sign and allow the foregoing duplicate of the assessments under Schedules A and B [*or* D and E *as the case may require*], amounting in the whole to the sum of .

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

6.—COLLECTORS' WARRANT.†

To and of in the division of in the county of .

Whereas you, the above-named and , have been duly appointed by the General Commissioners of Income Tax acting in and for the division aforesaid, in the county aforesaid, collectors of income tax for the* of in the said division, for the year ending the 5th day of April 19 :

And whereas, by virtue and in pursuance of the powers and authorities of the several Acts in that behalf, we, the said General Commissioners, have signed and allowed the [foregoing] duplicate of the assessments under Schedules A and B [*or* D and E *as the case may require*], charged upon the several persons mentioned in the [foregoing] duplicate, within the aforesaid, for the year ending the 5th day of April 19 :

Now we, the said General Commissioners, do hereby enjoin and require you the above-named collectors, or either of you, to make demand of the several sums contained in the [foregoing] duplicate from the persons charged therewith, or at the places of their last abode, or on the premises charged with the assessment or tax, as the case may require, within the time, and in the manner appointed and directed by the said Acts; and, upon payment thereof, to give receipts under your hands (without taking anything for such receipts) unto the several persons who shall pay the same; and if any person or persons shall neglect or refuse to pay the sum or sums so charged,

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* Where parishes have been united for tax purposes all the names should be inserted and described as the "united parishes of."

† This warrant may be printed on the duplicate or be a separate document.

upon demand duly made by you, or either of you, then we do hereby enjoin and strictly require you, or either of you, for non-payment thereof, to distrain for the same according to the directions of the said Acts, by virtue of this our warrant, without further authority.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

7.—CERTIFICATE OF REMOVAL.

To the General Commissioners of Income Tax acting within and for the division of in the county of .

We, the undersigned General Commissioners of Income Tax, acting in and for the division of in the county of , do hereby certify that in and by the* assessments of income tax under Schedule , for the of in the said division, for the year ending the 5th day of April 19 , , now residing at , in the county of , has been duly assessed and charged with the under-mentioned tax (that is to say) :—

N.B.†	Sched.	Income Tax. £	s.	d.	‡
Name and Address of Collector					
Total - - - £					

And we do further certify that the said person has left unpaid the sum of in respect of the income tax so assessed and charged as aforesaid, which became due and payable on the day of 19 , and the said sum now in arrear :

And we, the undersigned General Commissioners, do request you, the said General Commissioners of Income Tax, acting in and for the division of aforesaid, to raise and levy the said sum of , so assessed and charged upon the said person, and now in arrear as aforesaid, and to cause the same to be paid and applied according to the directions of the Acts in that behalf.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

* First, additional first, or supplementary, as the case may be.

† Here specify the particulars of the assessment, viz., the description and amount of property, profits, or sources of income, to which the assessment applies, and whether on own return or estimate. If the arrear is under Schedule A, the name and address of the owner should be stated, and if the assessment is in respect of a house in London or a large town, the certificate should set forth the street and number of the house.

‡ State whether the amount is included in Commissioners' Schedule of Defaulters. If so, quote the consecutive number.

To and , collectors of income tax for the of , in the division of , in the county of .

We, the undersigned General Commissioners of Income Tax, acting in and for the division aforesaid, do hereby authorise and require you, the above-named collectors, or either of you, to make due demand of and from , the person named in the foregoing certificate, for payment of the sum of , in respect of the income tax assessed and charged, as in the said certificate is mentioned, and if he shall neglect or refuse to pay the same upon such demand being made, then we hereby empower and require you, or either of you, to distrain for the same, according to the directions of the Acts in that behalf, by virtue of this our warrant, without further authority; and upon receipt of the said sum of money, or any part thereof, we hereby direct and enjoin you to pay over the same to to the account of the collectors for the of , for which this shall be your sufficient authority.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

8.—WARRANT TO BREAK OPEN.

To and , collectors of income tax for the of , in the division of , in the county of .

Whereas, in and by the assessments of income tax for the aforesaid for the year ending the 5th day of April 19 , of has been duly charged to the said tax in the sum of :

And whereas it appears by the oath of collector of income tax appointed for the said , taken before us, whose hands and seals are hereunto subscribed and set, being two of the General Commissioners of Income Tax, acting in and for the division aforesaid, that the said sum of has been duly demanded from the said person, and that he has neglected and refused to pay the same, and that the same now remains due and unpaid :

And whereas it further appears, by the oath aforesaid, that divers goods and chattels, liable by law to be distrained for the said tax, are lying and being in certain premises, situate at in the of , in the division and county aforesaid, now in the possession of :

These are therefore to authorise and require you, the above-named collectors, and either of you, calling to your assistance any constable or other peace officer, and in the presence of the said constable, or other peace officer, to demand entrance into the said premises, and in case of resistance, or neglect or refusal to open the same, to break open, in the daytime, the said premises, and enter the same, and to distrain therein the said goods and chattels, and the distress there

found to keep for five days, at the costs and charges of the said , and if the whole of the said sum, together with the said costs and charges, be not paid within the said five days, then the said distress, having been first duly appraised by two or more inhabitants of the said of , or by other sufficient persons, shall be sold by you or your deputy by public auction, and the overplus, if any, of the moneys arising from such sale, after paying and deducting the said sum, and all costs and charges of taking, keeping, and selling the said distress, shall be restored to the owner thereof.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

9.—Warrant of Commitment.

To and , collectors of ,income tax for the of , in the division of , in the county of , and to the Governor of His Majesty's prison at .

Whereas, in and by the assessments of income tax under Schedule , for the of , in the division of , in the county of , for the year ending the 5th day of April 19 , , of , has been duly assessed and charged to the said tax in the sum of :

And whereas it appears, by the oath of , collector of the said tax appointed for the said of , taken before us, whose hands and seals are hereunto subscribed and set, being two of the General Commissioners of Income Tax, acting in and for the division of aforesaid, that the said sum of , as and for the tax so assessed and charged as aforesaid, has been duly demanded of the said , and that he has neglected and refused to pay the sum of , being [the whole *or* part, *as the case may be*] of the said sum of , within ten clear days after such demand as aforesaid; and it further appears, by the oath aforesaid, that the said sum of , for the tax assessed and charged as aforesaid, now remains due and unpaid, and that no sufficient distress can be found whereby the same may be levied :

Now, therefore, we, the said general commissioners, whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named collectors, or either of you, to apprehend the said , and to take him to His Majesty's prison at , in the said county of and to deliver him to the Governor thereof, together with this warrant; and we do hereby command you, the said Governor, to receive him, the said , into your custody in the said prison, there to be kept without bail until payment shall be made, or security to our satisfaction be given for payment, of the said sum of remaining due and unpaid as aforesaid, and also of the further sum

of , which we, the said general commissioners, do adjudge to be reasonable, for the costs and expenses of apprehending the said and conveying him to prison.

Given under our hands and seals this day of , 19 .

} General Commissioners of Income Tax.

10.—REVOCATION OF COLLECTOR'S APPOINTMENT.

To , of , in the county of .

Whereas, by virtue and in pursuance of the powers and authorities of the Acts in that behalf, the General Commissioners of Income Tax, acting in and for the division of , did appoint and to be collectors of income tax for the of , for the year ending the 5th day of April 19 :

And whereas delay or failure has occurred in demanding, receiving, recovering or paying over divers sums of tax or money assessed and charged within the said for the year aforesaid, through the wilful neglect of the said :

Now we, the undersigned, two of the said General Commissioners of Income Tax, do, by virtue and in pursuance of the powers and authorities given by the Acts in this behalf, hereby revoke the appointment of the said as such collector as aforesaid; and we do hereby appoint you, the above-named , in the place of the said , to be collector of the tax and sums of money remaining due and in arrear and uncollected on the duplicates of assessments herewith delivered to you for the said year, with full power to collect all arrears and sums of money which are now due and unreceived. And we do hereby enjoin and require you immediately to make demand of the several sums contained in the said duplicates from the persons charged therewith, or at the places of their last abode, or on the premises charged with the assessment or tax, as the case may require; and, upon payment thereof, to give receipts unto the several persons who shall pay the same; and if any person shall neglect or refuse to pay the sum or sums so charged upon demand duly made by you, then we hereby enjoin and strictly require you, for non-payment thereof, to distrain for the same, according to the directions of the said Acts, by virtue of this our warrant, without further authority.

Given under our hands and seals this day of , 19 .

} General Commissioners of Income Tax.

11.—WARRANT TO IMPRISON PERSON AND SEIZE ESTATE OF DEFAULTING COLLECTOR.

To , constable at , in the county of , and to , Governor of His Majesty's Prison at , in the said county.

Whereas it appears to us and , whose hands and seals are hereunto subscribed and set, being two of the

General Commissioners of Income Tax, acting in and for the division of , in the county of , upon the oath of and other sufficient evidence, that , of , a collector of income tax for the of , in the said division, has, as such collector, collected and received, from divers persons within the said , the sum of , in respect of the said tax, and that the said collector has neglected to pay the said sum of money according to the directions of the Acts in that behalf, and that he has detained, and now detains, the same in his hands:

Now, therefore, we, the said general commissioners whose hands and seals are hereunto subscribed and set, do hereby command you, the above-named constable, to apprehend the said , and him safely to convey to His Majesty's prison at , in the said county of , and to deliver him to the Governor thereof; and we do hereby command you, the said Governor, to receive him, the said , into your custody in the said prison, and there to detain and keep him until payment shall be made of the aforesaid sum of money, or until he shall be otherwise discharged by due course of law; and we do hereby further command you, the said constable, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of him the said collector, to him belonging, wheresoever the same can be discovered and found; and if the said collector shall not pay or satisfy the said sum of money, as ought to be done according to the directions of the said Acts, you are forthwith to give notice to us, that we may proceed further as the law directs; and for so doing this shall be to you, and each of you, a sufficient warrant and authority.

Given under our hands and seals this day of , 19 .

} General Commissioners of Income Tax.

12.—NOTICE OF SEIZURE OF COLLECTOR'S ESTATE.

Whereas by a certain warrant, dated the day of 19 , under the hands and seals of two of the General Commissioners of Income Tax, acting in and for the division of , in the county of , reciting that of , a collector of income tax for the of , in the said division, had, as such collector, collected and received, from divers persons within the said , the sum of in respect of the said tax, and that the said collector had neglected to pay the said sum of money according to the directions of the Acts in that behalf, and that he had detained, and did then detain, the same in his hands, the said general commissioners did command constable at , to whom the said warrant was directed, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of the said collector to him belonging, wheresoever the same could be discovered and found:

And whereas certain estates, goods, and chattels of the said collector have been seized and secured under the said warrant:

Now we, the undersigned, being two of the said general commissioners, acting in and for the said division, do, in pursuance of the Acts in that behalf, appoint the day of for a meeting of the General Commissioners of Income Tax for the said division, to be held at at in the noon of the said day; and we do hereby give notice that if the said sum of money, so due and owing from the said collector, be not paid or satisfied, as ought to be done, according to the directions of the Acts in that behalf, the general commissioners present at such meeting, or the major part of them, will sell and dispose of the said estates, goods, and chattels, to satisfy and pay the said sum of money.

Given under our hands this day of , 19

} General Commissioners of Income Tax.

13.—WARRANT TO SELL COLLECTOR'S ESTATE.

To of .

Whereas, by a certain warrant dated the day of , 19 , under the hands and seals of and , two of the General Commissioners of Income Tax, acting in and for the division of , in the county of , reciting that , of , a collector of income tax for the of in the said division, had, as such collector, collected and received, from divers persons within the said , the sum of in respect of the said tax, and that the said collector had neglected to pay the said sum of money, according to the directions of the Acts in that behalf, and that he had detained, and did then detain, the same in his hands, the said general commissioners did command , constable at , in the said county, to seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of the said collector to him belonging, wheresoever the same could be discovered and found:

And whereas, by virtue and in pursuance of the said warrant, the several estates, goods, and chattels belonging to the said collector, mentioned and particularised in the schedule or inventory hereunto , have been seized and secured:

And whereas the said general commissioners did, in pursuance of the Acts in that behalf, appoint day the day of , at , in the said division, for a meeting of the General Commissioners of Income Tax for the said division, and did cause public notice to be given of the time and place when and where such meeting was appointed to be held, ten days at least before such meeting:

And whereas the said meeting has been held in pursuance of the said notice, and the said collector has not paid or satisfied, as ought to be done, according to the directions of the said Acts, the said sum of money so detained by him as aforesaid:

Now, therefore, we, whose hands and seals are hereunto subscribed and set, being the commissioners [*or* the major part of the commissioners, *as the case may be*] present at the said meeting, do hereby

require and empower you, the above-named , to sell and dispose of the said estates, goods, and chattels, so seized and secured for the cause aforesaid, or any part of them, to satisfy and pay over to the proper officer the aforesaid sum of money so detained by the said collector and remaining unpaid as aforesaid, together with the reasonable costs and charges of recovering, raising, and paying the same, and for your so doing this shall be your sufficient authority.

Given under our hands and seals this day of 19 .

} General Commissioners of Income Tax.

14.—Charge Duplicate of Income Tax.

This duplicate, amounting to , contains the full amount of the sums charged in each parish in the division of , in the county of , by virtue of the Acts relating to income tax, together with the names and surnames of the several assessors and collectors, in the year ending the 5th day of April, 19 .

Signed, sealed, and delivered by us, this day of 19 .

} General Commissioners of Income Tax.

To the Commissioners of Inland Revenue.

[*Here follow particulars in such tabular form as the Commissioners of Inland Revenue prescribe.*]

I do hereby certify that I have examined this duplicate thoroughly, and have compared it with the assessments, and that it is a correct duplicate thereof.

Surveyor of Taxes.

Date.

N.B —This duplicate should be made out within the time appointed by the Income Tax Act, 1918, and should contain the full amount of the sums given in charge for collection, and which remain charged in the assessments after the appeals. All discharges subsequent to that period must be included in the Schedules, under section 175 of the said Act.

15.—Schedule of Defaulters.

A schedule made in pursuance of the Income Tax Act, 1918, by the General Commissioners of Income Tax acting in and for the division of , in the county of , containing the names of certain persons charged with income tax and sums of

money in the assessments made within and for the several and respective parishes, herein mentioned, in the said division, for the year ending the 5th day of April 19 , and whose names have been returned to the said general commissioners, by the respective collectors for the said several and respective parishes, as persons who have made default in payment of the tax and sums of money set opposite to their respective names and charged upon them respectively in the said assessments, and from whom the respective collectors have not been able to collect or receive such tax and sums of money for the particular reasons herein mentioned, and which have been duly verified on the [oath *or* affirmation, *as the case may be*], of the several and respective collectors.

[*Here follow particulars in such tabular form as the Commissioners of Inland Revenue prescribe.*]

Given under our hands and seals this day of , 19 .

} General Commissioners of Income Tax.

N.B.—A total of each column to be made for each parish.

16.—SCHEDULE OF DISCHARGES.

A schedule containing the sums discharged from the assessments of income tax for the under-mentioned parishes in the division of , in the county of , for the year ending the 5th day of April 19 , pursuant to the Acts in that behalf.

[*Here follow particulars in such tabular form as the Commissioners of Inland Revenue prescribe.*]

We, the undersigned General Commissioners of Income Tax, acting in and for the said division of , in the said county, do hereby certify that the above-mentioned sums, amounting to , have been discharged from the respective assessments for the said parishes in due course of law.

Witness our hands and seals this day of 19 .

} General Commissioners of Income Tax.

SEVENTH SCHEDULE.

Section 238.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 & 6 Vict. c. 35.	The Income Tax Act, 1842.	The whole Act.
5 & 6 Vict. c. 37.	The Land Tax Act, 1842	Sections three, four and five, so far as they relate to income tax.
5 & 6 Vict. c. 80.	The Income Tax (Foreign Dividends) Act, 1842.	The whole Act.
16 & 17 Vict. c. 34.	The Income Tax Act, 1853.	The whole Act.
16 & 17 Vict. c. 91.	The Income Tax (Insurance) Act, 1853.	The whole Act.
17 & 18 Vict. c. 24.	The Income Tax Act, 1854.	The whole Act.
18 & 19 Vict. c. 35.	The Income Tax (Insurance) Act, 1855.	The whole Act.
19 & 20 Vict. c. 80.	The Taxes Act, 1856	The whole Act.
22 & 23 Vict. c. 18.	The Income Tax Act, 1859.	The whole Act.
23 & 24 Vict. c. 14.	The Income Tax Act, 1860.	The whole Act.
24 & 25 Vict. c. 91.	The Revenue (No. 2) Act, 1861.	Section thirty-six.
26 & 27 Vict. c. 33.	The Revenue Act, 1863	Section twenty-two.
27 & 28 Vict. c. 18.	The Revenue (No. 1) Act, 1864.	Section fifteen.
29 & 30 Vict. c. 36.	The Revenue Act, 1866	The whole Act.

Session and Chapter.	Title or Short Title	Extent of Repeal.
31 & 32 Vict. c. 28.	The Revenue Act, 1868 -	The whole Act
35 & 36 Vict. c. 82.	The Income Tax (Public Offices) Act, 1872.	The whole Act.
39 & 40 Vict. c. 16.	The Customs and Inland Revenue Act, 1876.	Section eight.
41 & 42 Vict. c. 15.	The Customs and Inland Revenue Act, 1878.	Section twelve. Section sixteen so far as it relates to income tax.
42 & 43 Vict. c. 21.	The Customs and Inland Revenue Act, 1879.	Section eighteen.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	The whole Act so far as it relates to income tax.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Section twenty-three so far as it relates to income tax.
46 & 47 Vict. c. 55.	The Revenue Act, 1883 -	Section twelve so far as it relates to income tax.
47 & 48 Vict c. 62.	The Revenue Act, 1884 -	Sections six and seven so far as they relate to income tax.
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	Sections twenty-five and twenty-six.
50 & 51 Vict. c. 15.	The Customs and Inland Revenue Act, 1887.	Section eighteen.
51 & 52 Vict. c. 8.	The Customs and Inland Revenue Act, 1888.	Section twenty-four.
52 & 53 Vict. c. 42.	The Revenue Act, 1889 -	Sections ten and twelve. Sections thirteen and fourteen so far as they relate to income tax.
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Sections twenty-three, twenty-four and thirty. Sections twenty-seven and twenty-eight so far as they relate to income tax.
54 & 55 Vict. c. 13.	The Taxes (Regulation of Remuneration) Act, 1891.	The whole Act so far as it relates to income tax.
56 & 57 Vict. c. 2.	The Trades Union (Provident Funds) Act, 1893.	The whole Act.
56 & 57 Vict. c. 7.	The Customs and Inland Revenue Act, 1893.	Section seven.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
56 & 57 Vict. c. 39	The Industrial and Provident Societies Act, 1893.	Section twenty-four.
57 & 58 Vict. c. 30.	The Finance Act, 1894 -	Sections thirty-four, thirty-five and thirty-six.
59 & 60 Vict. c. 28.	The Finance Act, 1896 -	Sections twenty-six, twenty-seven and twenty-eight. Section thirty so far as it relates to income tax.
60 & 61 Vict. c. 24.	The Finance Act, 1897 -	Section five.
61 & 62 Vict. c. 10.	The Finance Act, 1898 -	Sections eight, nine, ten and eleven.
3 Edw. 7. c. 46.	The Revenue Act, 1903 -	Sections ten and thirteen.
4 Edw. 7. c. 7.	The Finance Act, 1904 -	Sections eight and nine.
6 Edw. 7. c. 20.	The Revenue Act, 1906 -	Section eleven.
7 Edw. 7. c. 13.	The Finance Act, 1907 -	Sections nineteen, twenty, twenty-one, twenty - two, twenty-three, subsection (1), twenty-four, twenty-five, twenty-six, twenty-seven, and twenty-eight.
10 Edw. 7. c. 8.	The Finance (1909-10) Act, 1910.	Sections sixty-six, sixty-seven, sixty - eight, sixty - nine, seventy, seventy-one, and seventy-two.
1 Geo. 5. c. 2.	The Revenue Act, 1911 -	Sections twelve, thirteen and fourteen.
2 & 3 Geo 5. c. 8.	The Finance Act, 1912 -	Sections six and seven.
3 & 4 Geo. 5. c. 30.	The Finance Act, 1913 -	Section three.
4 & 5 Geo. 5. c. 10.	The Finance Act, 1914 -	Sections three, four, five, seven, eight, nine, ten and eleven.
5 Geo. 5. c 7.	The Finance Act, 1914 (Session 2).	Section thirteen.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 & 6 Geo. 5. c. 62.	The Finance Act, 1915 -	Sections eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-two, twenty-three and twenty-eight, subsection (1).
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act, 1915.	Section twenty-one except subsection (5). Sections twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, and thirty-seven.
5 & 6 Geo. 5. c. 93.	The War Loan (Supplemental Provisions) Act, 1915.	Section three.
6 & 7 Geo. 5. c. 24.	The Finance Act, 1916 -	Sections twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-two, forty-three, forty-four, except subsection (1), fifty-three and sixty-four.
7 & 8 Geo. 5. c. 31.	The Finance Act, 1917 -	Sections eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen and nineteen.
8 & 9 Geo. 5. c. 15	The Finance Act, 1918 -	Subsection (2) of section eighteen; sections twenty-one, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, and thirty-two, thirty-three so far as it relates to income tax, and forty; and in section forty-one the words from "and section forty-two" to "that section."

CHAPTER 41.

An Act to amend the Law with respect to Customs in the Isle of Man. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Continuance of certain Customs duties. 6 & 7 Geo. 5. c. 27.

1.—(1) The following duties of Customs on goods removed or imported into the Isle of Man, imposed by the Isle of Man (Customs) Act, 1916, shall continue to be charged, levied, and paid as from the first day of August nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen, that is to say:—

Duty.	Section of Act.
Duty on motor spirit	1
Duties on cocoa	2
Additional duties on coffee and chicory	3
Duty on articles or substitutes prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble or serve as a substitute for, coffee or chicory.	4 (2)
Additional duties on sugar	5

(2) The additional duties of customs on tea removed or imported into the Isle of Man imposed by the Isle of Man (Customs) Act, 1917, shall continue to be charged, levied, and paid as from the first day of August nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen. 7 & 8 Geo. 5. c. 35.

2. In addition to the duties on tobacco, ale or beer, and spirits removed or imported into the Isle of Man there shall be charged, levied, and paid, on and from the twenty-third day of April nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen, such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the rate or rates specified, as respects tobacco in Part I. of the Schedule to this Act, as respects ale or beer in Part II. of that Schedule (with a proportional increase or decrease according to the specific gravity of the worts thereof before fermentation), and as respects spirits in Part III. of that Schedule.

Amendments of 37 & 38 Vict. c. 46.

3.—(1) In section two of the Customs (Isle of Man) Tariff Act, 1874 (which relates to the customs duties in the Isle of Man on goods duty paid in the United Kingdom), after the words "the import duties upon which shall have been then paid" there shall be inserted the words "and not drawn back."

(2) Section three of the same Act (which relates to the computation of duty on beer removed into the Isle of Man) is hereby repealed.

Short title.

4. This Act may be cited as the Isle of Man (Customs) Act, 1918.

SCHEDULE.

PART I.

DUTIES ON TOBACCO.

Nature of Tobacco.	Rate of Duty. s.	d.
Tobacco, manufactured, viz. :		
Cigars	15	7
Cavendish or Negrohead	11	10½
Cavendish or Negrohead manufactured in bond	10	4½
Other manufactured tobacco, viz. :		
Cigarettes	12	7
Other sorts	10	4½
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	9	9½
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	11	10½
Tobacco, unmanufactured :		
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof :		
If unstemmed or unstripped	8	2
If stemmed or stripped	8	2½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof :		
If unstemmed or unstripped	9	0½
If stemmed or stripped	9	1

PART II.

DUTY ON ALE OR BEER.

	£	s.	d.
For every thirty-six gallons where the worts were before fermentation of a specific gravity of 1,055 degrees, a duty of	2	4	0

PART III.

DUTIES ON SPIRITS.

Nature of Spirits.		Rate of Duty.		
		£	*s.*	*d.*
Brandy, Geneva and other foreign spirits - -	the gallon	1	7	6
Rum, including shrub of the British Possessions -	the gallon	1	7	6
British and Irish spirits not otherwise exempted from the payment of duty - - - - - - - -	the gallon	1	7	6
Liqueurs, cordials, and mixed or sweetened spirits	the gallon	1	7	6
All such spirits to be computed at hydrometer proof provided that where a person importing liqueurs, cordials, or mixed or sweetened spirits in bottle has entered same in such manner as to indicate that the strength is not to be tested, duty shall be levied and paid at the rate of -	the gallon	1	12	6
Perfumed spirits - - - - - - - -	the gallon	1	14	8

CHAPTER 42.

An Act to amend the Acts relating to Loans to Incumbents of Benefices by Queen Anne's Bounty.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Construction and interpretation.

1. This Act and the Acts specified in the First Schedule hereto (which are in this Act referred to as the principal Acts) shall be read and construed together as one Act.

As to regulations for obtaining loans from Queen Anne's Bounty for the purposes of the principal Acts.

2. A loan for the purposes of the principal Acts or any of them made by Queen Anne's Bounty in accordance with the regulations contained in the Second Schedule to this Act, and a charge made for securing the loan, shall be as valid and effectual to all intents as if the parties thereto had complied in all respects with the provisions contained in the principal Acts or any of them for obtaining, securing and expending loans. The regulations contained in the Second Schedule may from time to time be revoked, varied or amended by regulations proposed to His Majesty by Queen Anne's Bounty and by His Majesty approved under His Sign Manual.

Power to sequestrators to borrow on mortgage during vacancy of benefice.

3. The powers of charging the revenues and possessions of a benefice exerciseable under the principal Acts or any of them, or this Act, by the incumbent thereof may for the purpose of obtaining a loan from Queen Anne's Bounty be exercised during the vacancy of the benefice by the sequestrator or sequestrators thereof.

Mortgage or other debt charged on glebe in favour of Queen Anne's Bounty to pass to proceeds in case of sale.

4. Any messuage, building, land, or other hereditament belonging to or held in trust for a benefice and subject to a mortgage or charge (whether under this Act or any other Act) in favour of Queen Anne's Bounty shall, when sold and conveyed by the incumbent of the benefice under any statutory authority, vest in the purchaser discharged from such mortgage or charge without any release by, or concurrence in the conveyance of, Queen Anne's Bounty, but such mortgage or charge shall attach to the purchase money of the property sold, and Queen Anne's Bounty shall have the like remedies as nearly as may be in relation to such purchase money as they would have had against the property sold if the same had not been sold.

Power to apply proceeds of sale of glebe, &c., in discharge of loan by Queen Anne's Bounty.

5. Any money which has arisen or may arise from the sale of any messuage, building, or land belonging to or held in trust for a benefice, and purchased, built, or improved either wholly or in part by means of money lent by Queen Anne's Bounty under the principal Acts or any of them, or this Act, may, with the consent of Queen Anne's Bounty, be applied in discharge of any principal sum charged on the benefice or any of the possessions thereof in respect of the money so lent.

35 & 36 Vict. c. 96 to apply.

6. The Ecclesiastical Dilapidations Act, 1872, shall apply to a loan made under the provisions of this Act in like manner as to a loan made under the provisions of the principal Acts or any of them.

Act to apply to loans to deans and canons under 3 & 4 Vict. c. 113. s. 59.

7. The provisions of this Act shall apply mutatis mutandis to a loan made by Queen Anne's Bounty to a dean or canon under the provisions of section fifty-nine of the Ecclesiastical Commissioners Act, 1840.

Short title.

8. This Act may be cited as the Loans (Incumbents of Benefices) Amendment Act, 1918.

SCHEDULES.

Section 1

THE FIRST SCHEDULE.

17 Geo. 3. c 53.
21 Geo. 3. c. 66.
7 Geo. 4. c. 66.
1 & 2 Vict. c. 23.
28 & 29 Vict. c. 69.

The Clergy Residences Repair Act, 1776; the Clergy Residences Repair Act, 1780; the Clergy Residence Act, 1826; the Parsonages Act, 1838; and the Parsonages Act, 1865.

THE SECOND SCHEDULE.

Section 2.

Regulations.

1. The incumbent of a benefice who is desirous of obtaining from Queen Anne's Bounty a loan for any of the purposes of the principal Acts or any of them shall transmit to Queen Anne's Bounty—

(*a*) a statement under the hand of the incumbent of the annual profits of the benefice; and

(*b*) such of the following documents as may be applicable:—

(i) A short statement under the hand of some experienced workman or surveyor as to the condition of the buildings to be repaired, improved, or added to, and as to the necessity of the proposed works;

(ii) a specification by such workman or surveyor of the proposed works, together with an estimate of the cost thereof, and such plan or plans (if any) as Queen Anne's Bounty may require;

(iii) a plan and valuation by some experienced surveyor of the land or buildings proposed to be purchased;

(iv) a valuation by some experienced surveyor of the fixtures proposed to be purchased.

2. Queen Anne's Bounty shall thereupon, if they think fit, make inquiry into the condition of the buildings on the glebe, and as to the value of the timber or other materials thereon fit to be employed for repairs or for building, or to be sold.

3. If Queen Anne's Bounty shall entertain the application for a loan for the purposes or any of the purposes for which it is asked, the incumbent shall notify the ordinary and patron of the benefice, and also, in the case of a benefice affected by section 13 of the Ecclesiastical Houses of Residence Act, 1842, the Ecclesiastical Commissioners, of the proposed loan, and obtain their consents thereto in such form as Queen Anne's Bounty may think proper, and it shall not be necessary for the ordinary, before he shall signify his consent to the loan, to cause an inquiry to be made or certified to him.

4. In case the patrons are more than two in number the consent to the loan of the majority of the patrons shall be sufficient.

5. Queen Anne's Bounty, whenever it shall appear to them that any works should be executed without delay, may, so soon as the plan (if any) and estimate of the proposed works have been approved by them, authorise the immediate execution thereof, and a loan granted for the works shall be as valid as if the prescribed consent had been executed by the ordinary and patron before the commencement of the works, but no loan shall be actually made until the prescribed consent has been executed. It shall be lawful for Queen Anne's Bounty to delegate to their treasurer the power of determining whether any works should be executed without delay, and, in any such case, of approving the estimate and plan (if any) and of authorising the commencement of the works, and a certificate under his hand that the commencement of the works has been authorised shall be conclusive evidence of such authorisation.

6. Queen Anne's Bounty may, without any further consent of the ordinary or patron, allow during the execution of any proposed works such alteration to be made therein as may appear to them to be desirable for the better execution of the works.

7. As soon as the deed of security for a loan shall be completed the amount of the loan shall be placed by Queen Anne's Bounty to the credit of an account in their books to be entitled "Loan Account No. 1 (*2 or 3 as the case may be*) of the benefice of ". The money standing to the credit of the said account shall be paid by Queen Anne's Bounty for or towards the objects for which the loan was made, or Queen Anne's Bounty may, on the request of the Ecclesiastical Commissioners, transfer the same money or any part thereof to the Ecclesiastical Commissioners to be by them paid for or towards those objects. Queen Anne's Bounty or the Ecclesiastical Commissioners (as the case may be) may for the purpose of paying the same money accept such certificates, statement of account, or vouchers as they may respectively think proper.

8. Any surplus standing to the credit of the loan account of a benefice under this Act may be applied by Queen Anne's Bounty in payment for extras arising in the execution of the works for which the loan was made, but, subject to any such payment thereout, the surplus shall be applied in reduction of the principal debt.

CHAPTER 43.

An Act to amend the Midwives Act, 1902.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

CENTRAL MIDWIVES BOARD.

Future revision of constitution of Central Midwives Board.

1.—(1) The Central Midwives Board may at any time represent to the Privy Council that it is expedient to modify the constitution of the Board either by—

(*a*) increasing or diminishing the number of persons appointed by any body or person; or

(*b*) abolishing the power of appointment by any body or person; or

(*c*) conferring on any body or person a power of appointment of one or more persons; or

(*d*) altering the term of office or qualifications of any members.

(2) The Privy Council before considering such representation shall cause it to be laid before both Houses of Parliament.

(3) If either House of Parliament within forty days (exclusive of any period of adjournment for more than one week) next after such representation has been laid before the House presents an address to His Majesty declaring that the representation or any part thereof ought not to be given effect to, no further proceedings shall be taken in respect of the representation in regard to which the address has been presented; but, if no such address is presented by either House within such forty days as aforesaid, the Privy Council may, if they think fit, report to His

Majesty that it is expedient to give effect to the representation; and it shall be lawful for His Majesty by Order in Council to give effect to the same, and any Order in Council so made shall have effect as if enacted in this Act.

Amendment of section five of the principal Act with respect to finance. 2 Edw. 7. c. 17.

2. The approval by the Privy Council of any balance against the Central Midwives Board shown in any financial statement made under section five of the Midwives Act, 1902, in this Act referred to as the principal Act, shall be, and shall be deemed always to have been, binding and conclusive as to the amount of the balance to be apportioned under that section, and any apportionment of any such balance between the several counties and county boroughs under that section shall be in proportion to the population of those counties and county boroughs according to the returns of the last published census for the time being, instead of in the proportion mentioned in the said section.

Amendment of section seven of the principal Act as to evidence.

3. The following paragraph shall be added to section seven of the principal Act:—

"A certificate purporting to be signed by the Secretary of the Board that the name of a woman whose name appears in the roll of midwives has been removed from the roll and of the date of such removal shall be evidence that such woman is not certified under this Act and of the date as from which she ceased to be so certified."

Payment of expenses of members.

4. The Central Midwives Board shall pay to the members of the Board in respect of their attendance at meetings of the Board reasonable expenses on a scale approved by the Privy Council, and such payment shall be treated as part of the general expenses of the Board.

Annua report.

5. The Central Midwives Board shall make to the Privy Council an annual report of their proceedings, containing such particulars as the Privy Council may direct.

Provisions as to Midwives.

Provisions as to suspension.

6.—(1) The power of the Central Midwives Board to frame rules deciding the conditions under which midwives may be suspended from practice shall include a power of framing rules—

(*a*) authorising the Board to suspend a midwife from practice for such period as the Board think fit, in lieu of striking her name off the roll, and to suspend from practice until the case has been decided, and (in the case of an appeal) until the appeal has been decided, any midwife accused before the Board of disobeying rules or regulations or of other misconduct;

(*b*) authorising the local supervising authority which takes proceedings against a midwife before a court of justice or reports a case for consideration by the Central Midwives Board to suspend her from practice until the case has been decided.

(2) Where in pursuance of any power conferred by any such rule a midwife has been suspended from practice pending the decision of her case by a court or the Board and the case is decided in her favour, or where in pursuance of the duty imposed by paragraph (3) of section eight of the principal Act a midwife has been suspended from practice in order to prevent the spread of infection, the Central Midwives Board, or the local supervising authority by whom she was suspended, may, if they think fit, pay her such reasonable compensation for loss of practice as under the circumstances may seem just.

Expenses of midwives.

7.—(1) The Central Midwives Board may, if they think fit, pay all or any part of the expenses incurred by any midwife who may be required to appear before them in her own defence, and all forms required to be filled up and returned to the Board shall be supplied gratis by the Board to certified midwives.

(2) All other forms and books which certified midwives are required to fill up or use shall be supplied to them gratis by the local supervising authority.

(3) Where any such form is required to be returned by post to the Board or the authority, either the form shall be supplied duly stamped or a duly stamped envelope shall be supplied with the form.

Offences by midwives.

8.— (1) Where the Central Midwives Board decide upon the removal from the roll of the name of any midwife, they may, in addition, prohibit her from attending women in child-birth in any other capacity, but such decision of the Board shall be subject to the like appeal as their decision to remove her name from the roll, and, if any woman so prohibited acts in contravention of the prohibition, she shall be liable on summary conviction to a fine not exceeding ten pounds, unless she proves that she acted in a case of emergency.

(2) Any woman whose name is ordered to be removed from the roll for disobeying rules or regulations, or for other misconduct, shall, within fourteen days from the making of the order, surrender her certificate to the Central Midwives Board, and, if she fails to do so, shall be liable on summary conviction to a fine not exceeding five pounds.

Notification of change of address.

9. Where a woman certified under the principal Act has given a notice in compliance with section ten of that Act and subsequently changes her address, she shall, within seven days after such change, give notice of the change to every local supervising authority to which she had previously given notice under that section, and, if she omits to do so, shall, on summary conviction, be liable to a fine not exceeding two pounds.

Reciprocal treatment of midwives certified in other parts of His Majesty's dominions.

10.—(1) Any woman who produces to the Central Midwives Board satisfactory evidence that she has been trained as a midwife and certified in any other part of His Majesty's dominions in which there is for the time being in force any Act or ordinance for the certification and registration of midwives under

a public authority and which admits to its register midwives certified under the principal Act on reciprocal terms, shall, on payment of the like fee as is payable in ordinary cases, be entitled to be certified under the principal Act: Provided that the standard of training and examination required in such other part of His Majesty's dominions is equivalent to the standard adopted by the Board.

(2) If any question arises under this section as to the right of a woman to be certified under the principal Act the question shall be determined by the Privy Council.

PROVISIONS AS TO LOCAL SUPERVISING AUTHORITIES.

Power of local supervising authorities to contribute to training of midwives.

11. A local supervising authority may aid the training of midwives, whether within or without their area, and may make grants for the purpose.

Repeal of section nine of the principal Act.

12. Section nine of the principal Act (which enables county councils to delegate their powers and duties to district councils) shall be repealed: Provided that where at the commencement of this Act any powers or duties have been delegated such delegation shall not be affected unless on the representation of the county council concerned the Local Government Board otherwise direct.

Notification to local supervising authorities of removal of names from roll.

13. Where the name of a woman has been removed from the roll of midwives the Central Midwives Board shall forthwith give notice of the fact to all local supervising authorities concerned.

Medical assistance in case of emergency.

14.—(1) In case of any emergency, as defined in the rules framed under section three I. (*e*) of the principal Act, a midwife shall call in to her assistance a registered medical practitioner, and the local supervising authority shall pay to such medical practitioner a sufficient fee, with due allowance for mileage, according to a scale to be fixed by the Local Government Board.

(2) It shall be a condition of the payment of such fee that the medical practitioner so called in shall state in his claim to the local supervising authority the nature of the emergency.

(3) The midwife shall report forthwith to the local supervising authority each case of emergency in which she has called in a registered medical practitioner to her assistance, stating the nature of the emergency and the name of the medical practitioner.

(4) The local supervising authority shall have power to recover the fee from the patient or from the husband or other person liable to maintain the patient either summarily or otherwise as a civil debt, unless it be shown to their satisfaction that the patient or her husband or such other person is unable by reason of poverty to pay such fee.

GENERAL.

Action by General Medical Council.

15. The General Medical Council may, for the purposes of section three of the principal Act, act through their Executive Committee instead of through the English Branch Council.

Short title, construction, commencement, and repeal.

16.—(1) This Act may be cited as the Midwives Act, 1918, and shall be construed with the principal Act; and that Act and this Act may be cited together as the Midwives Acts, 1902 and 1918.

(2) This Act shall come into operation on the first day of January nineteen hundred and nineteen.

(3) The provisions of the principal Act specified in the Schedule to this Act are hereby repealed.

SCHEDULE.

Section 16.

PROVISIONS OF PRINCIPAL ACT REPEALED.

In section 5 the words "in proportion to the number of midwives who "have given notice during the year of their intention to practise in those "areas respectively."

Section 9 the whole section.

In section 10 the words "or to the body to whom for the time being "the powers and duties of the local supervising authority shall have been "delegated under this Act," and the words "or delegated body."

Section 17 from "The General Medical Council" to the end of the section.

CHAPTER 44.

An Act to constitute a Special Commission to inquire into certain complaints as to the Treatment of Prisoners in Belfast Prison. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Appointment of Commissioner.

1.—(1) The Right Honourable William Huston Dodd, one of the Judges of the King's Bench Division of His Majesty's High Court of Justice in Ireland, is hereby appointed Commissioner for the purpose of inquiring into, and reporting upon, such complaints as to the treatment of prisoners in Belfast Prison in the months of June and July, nineteen hundred and eighteen, as may be presented to the Commissioner in accordance with the procedure which he may prescribe.

(2) In the event of the said Right Honourable William Huston Dodd dying before the completion of the report or being unable through illness or other sufficient cause to enter upon or to complete the inquiry and report, the Lord Chancellor of

Ireland may, with the consent of any other judge of the said court, appoint that judge Commissioner for the purposes aforesaid or such of them as have not been effected, in the place of the said Right Honourable William Huston Dodd, and may exercise the like power if and so often as any such event occurs in the case of any Commissioner appointed by him.

(3) In this Act the expression "the Commissioner" includes the Commissioner appointed by this Act and any Commissioner appointed by the Lord Chancellor in pursuance of this Act.

Powers of Commissioner.

2. The court held by the Commissioner for the purposes of the inquiry shall be a court of record, and the Commissioner for the purposes aforesaid shall have all such powers, rights, and privileges as are vested in His Majesty's High Court of Justice in Ireland or in any judge thereof, on the occasion of any action save as respects judgment, execution, or costs, and in addition shall have power, if he thinks fit, to enforce the attendance of any person who, in the opinion of the Commissioner, should be examined as a witness, and to examine such person on oath, and the procedure shall be such as may be prescribed by the Commissioner.

Examination of, and indemnity to, witnesses.

3.—(1) A person examined as a witness under this Act shall not be excused from answering any question put to him, or from producing any document, on the ground that the answer thereto or production thereof may criminate or tend to criminate him, but any answer so given shall not be evidence against that person in any criminal proceeding (including a proceeding by court-martial) at any time thereafter instituted against him, and any document so produced shall not be evidence against him in any such proceeding unless the production of that document could be enforced in those proceedings or evidence of that document could be otherwise obtained in any such proceedings.

(2) Nothing in this section shall apply to the case of proceedings for having given false evidence before the Commissioner, or for having procured, or attempted or conspired to procure, the giving of such evidence.

Short title

4. This Act may be cited as the Special Commission (Belfast Prison) Act, 1918.

CHAPTER 45.

An Act to extend the purposes for which the Gas Contingent Guarantee Rate under the Burghs Gas Supply (Scotland) Act, 1876, may be levied. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Guarantee rate to apply to sinking fund, &c. 39 & 40 Vict. c. 49.

1. In addition to the purposes for which the Gas Contingent Guarantee Rate may be levied in terms of section thirty-eight of the Burghs Gas Supply (Scotland) Act, 1876, the said rate may, and if at any time the revenue of the gasworks is insufficient for the purpose, shall be levied to provide for any annual sums required to be set apart as a sinking fund, or any other annual expenditure incurred under the provisions and for the purposes of the said Act.

Short title and citation. 56 & 57 Vict. c. 52.

2. This Act may be cited as the Burghs Gas Supply (Scotland) Amendment Act, 1918, and this Act, the Burghs Gas Supply (Scotland) Act, 1876, and the Burghs Gas Supply (Scotland) Act, 1893, may be cited together as the Burghs Gas Supply (Scotland) Acts, 1876 to 1918.

CHAPTER 46.

An Act to make provision with respect to the Rate of Brokerage or Commission Fees of Licensed Stockbrokers in Ireland on dealings in Government Stocks or Securities. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Rate of commission or brokerage on dealings in Government stock or securities.

1.—(1) The maximum rate of fees which may be charged by a licensed stockbroker in Ireland for brokerage or commission on the sale or purchase of any Government stock or securities may be fixed by rules made by the Dublin Stock Exchange and approved by the Lord Lieutenant, and any maximum rate which may from time to time be fixed by rules so made and approved, shall be substituted for the maximum rate specified in section six of an Act passed in the Parliament of Ireland in the thirty-ninth year of the reign of King George the Third, entitled "An Act for the better Regulation of Stock Brokers" (in this Act referred to as the Stockbrokers (Ireland) Act, 1799), and that section shall have effect accordingly.

39 Geo. 3. c. 60 (Ir.).

(2) In this Act the expression "licensed stockbroker" means a person licensed under the Stockbrokers (Ireland) Act, 1799, as amended by the Consolidated Fund Act, 1816.

56 Geo. 3. c. 98.

Short title and extent.

2. This Act may be cited as the Stockbrokers (Ireland) Act, 1918, and shall apply to Ireland only.

CHAPTER 47.

An Act to amend the Law with respect to the Capacity of Women to sit in Parliament. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Capacity of women to be members of Parliament.

1. A woman shall not be disqualified by sex or marriage for being elected to or sitting or voting as a Member of the Commons House of Parliament.

Short title.

2. This Act may be cited as the Parliament (Qualification of Women) Act, 1918.

CHAPTER 48.

An Act to make further provision with respect to Education in Scotland and for purposes connected therewith. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Education Authorities.

Education authorities.

1. A local authority for the purposes of education (in this Act called the "education authority") shall be elected in and for each of the following areas (in this Act called "education areas"), that is to say, in and for—

(*a*) each of the burghs mentioned in the First Schedule to this Act (in this Act called the "scheduled burghs"); and

(*b*) every county, including every burgh situated therein not being one of the scheduled burghs.

Electoral divisions and constitution of authorities.

2.—(1) For the purpose of such elections, the Secretary for Scotland shall, as soon as may be after the passing of this Act, by order divide each education area into electoral divisions, and in determining the boundaries thereof, he shall have regard, so far as may be, to the boundaries of wards in scheduled burghs, and of districts, burghs and parishes in counties.

(2) The Secretary for Scotland shall also by order determine the number of members to be elected to each education authority, and shall apportion them among the electoral divisions of the education area. In making such determination and apportionment the Secretary for Scotland shall have regard to the population, area, and other circumstances of the scheduled burgh or county, as the case may be, and the electoral divisions thereof.

(3) Before making an order under this section, the Secretary for Scotland shall cause the proposed order to be published in such

manner as to make the same known to all persons interested, and shall, after considering any objections and representations respecting the proposed order, and causing a local inquiry to be held if he sees fit to do so, thereafter make the order and cause the same to be forthwith published in the Edinburgh Gazette and in a newspaper circulating in the education area.

School management committees.

3.—(1) It shall be the duty of every education authority to prepare and submit to the Department for their approval a scheme or schemes for the constitution of committees (in this Act called "school management committees") for the management of schools or groups of schools under their control throughout their education area.

Every such scheme shall contain provision—

(*a*) for the due representation on each school management committee of the education authority and of the parents of the children attending the schools under the management of such committee; and

(*b*) for the appointment thereto, on the nomination of the teachers engaged in the schools under the management of such committee, or, failing such nomination, directly, of at least one such teacher; and also

(*c*) in the case of a school management committee having under its management one or more transferred schools, for the appointment thereto of at least one member in whose selection regard shall be had to the religious belief of the parents of the children attending such school or schools.

Further, in the case of a county, every such scheme shall have regard to the desirability of constituting separate school management committees for individual burghs and parishes, and shall provide for the appointment thereto, on the nomination of local bodies (including town and parish councils and at the first constitution outgoing school boards), or, failing such nomination, directly, of persons resident in the locality and otherwise qualified to represent local interests in school management.

(2) A school management committee shall, subject except as hereinafter provided to any regulations and restrictions made by the education authority, have all the powers and duties of that authority in regard to the general management and supervision of the school or group of schools, including attendance thereat:

Provided that in the case of a county a school management committee having under its management a secondary school shall have all the said powers and duties not subject to any such regulations or restrictions:

Provided further that the education authority shall in every case themselves retain, exercise, and perform all their powers and duties in regard to—

(*a*) the raising of money by rate or loan and the general control of expenditure;

(*b*) the acquisition or holding of land;
(*c*) the appointment, transfer, remuneration and dismissal of teachers;
(*d*) the appointment of bursars, and the exercise of the powers conferred by the section of this Act relating to power to facilitate attendance at secondary schools and other institutions; and
(*e*) the recognition, establishment, or discontinuance of intermediate or secondary schools or of centres of advanced technical instruction.

Powers and Duties of Education Authorities.

Power to facilitate attendance at secondary schools and other institutions.

4.—(1) It shall be lawful for an education authority, with a view to securing that no child or young person resident in their education area who is qualified for attendance at an intermediate or secondary school, and in their opinion formed after consideration of a report from the teachers concerned shows promise of profiting thereby, shall be debarred therefrom by reason of the expense involved, to grant assistance in the case of any such child or young person by payment of travelling expenses, or of fees, or of the cost of residence in a hostel, or of a bursary or maintenance allowance, or any combination of these forms of assistance, or otherwise, as the authority think fit. And it shall also be lawful for an education authority similarly to assist any duly qualified person resident in their education area to enter or attend a university, or a training college, or a central institution (including classes affiliated thereto), or in special cases any other educational institution approved for the purpose by the Department.

(2) It shall further be lawful for an education authority to grant assistance by payment of travelling expenses necessarily incurred in the case of any person resident in their education area in attending continuation classes under a scheme for instruction in such classes as in this Act provided.

(3) Any assistance granted under this section shall be such as the education authority consider proper and necessary, having regard to the circumstances of each case, including the circumstances of the parents.

Provision of books for general reading.

5. It shall be lawful for the education authority of a county, as an ancillary means of promoting education, to make such provision of books by purchase or otherwise as they may think desirable, and to make the same available not only to the children and young persons attending schools or continuation classes in the county, but also to the adult population resident therein.

For the purposes of this section an education authority may enter into arrangements with public libraries, and all expenses incurred by an education authority for those purposes shall be chargeable to the county education fund: Provided that where

50 & 51 Vict. c. 42.

in any burgh or parish as defined by the Public Libraries Consolidation (Scotland) Act, 1887, the library rate by that Act authorised is levied, there shall be raised within such burgh or parish on account of any such expenses such sum as will, with the produce of the said library rate, amount to the sum which would have been raised within such burgh or parish under this section had such library rate not been levied within it.

Schemes for provision of education.

6.—(1) It shall be the duty of every education authority within twelve months after the appointed day to prepare and submit for the approval of the Department—

(*a*) a scheme for the adequate provision throughout the education area of the authority of all forms of primary, intermediate and secondary education in day schools (including adequate provision for teaching Gaelic in Gaelic-speaking areas) without payment of fees, and if the authority think fit for the maintenance or support (in addition and without prejudice to such adequate provision as aforesaid) of a limited number of schools where fees are charged in some or all of the classes;

(*b*) a scheme for the exercise by the education authority of their powers under the section of this Act relating to power to facilitate attendance at secondary schools and other institutions, together with an estimate of the expenditure involved therein; and

(*c*) a scheme of scales of salaries for the teachers employed by the authority satisfying such conditions as to minimum national scales of salaries for teachers as may be laid down by the Department after consultation with representatives of the education authorities and of the teaching profession; provided that such minimum scales of salaries shall be independent of any payment made to teachers out of any bequest or endowment, the object of which is to secure special emoluments to any class of teachers or to the teachers of any special locality.

(2) Every education authority may at any time, and shall if and when so required by the Department, prepare and submit for the approval of the Department a revised scheme or modifications of an existing scheme under this section.

(3) Schemes prepared and submitted under this section shall include transferred schools.

Religious instruction.

7. Whereas it has been the custom in the public schools of Scotland to give instruction in religion to children whose parents did not object to the instruction so given, but with liberty to parents, without forfeiting any of the other advantages of the schools, to elect that their children should not receive such instruction, be it enacted that education authorities shall be at liberty to continue the said custom, subject to the provisions of

section sixty-eight (Conscience Clause) of the Education (Scotland) Act, 1872. 35 & 36 Vict. c. 62.

8. It shall be lawful for every education authority to make arrangements for— Nursery schools.

(*a*) supplying or aiding the supply of nursery schools for children over two and under five years of age (or such later age as may be approved by the Department) whose attendance at such a school is necessary or desirable for their healthy physical and mental development; and

(*b*) attending to the health, nourishment, and physical welfare of children attending nursery schools.

9.—(1) It shall be lawful for every education authority to contribute to the maintenance of any school not under their own management which is included in the scheme for the provision of education within the education area of that authority approved by the Department, and in which the teachers are remunerated at a rate not lower than the rate for teachers of similar qualifications employed by the authority, as also to the maintenance of any central institution or university, and to make a reasonable representation of the authority on the governing body of any such school or central institution (where such representation is not already provided for) a condition of any contribution other than a contribution required by the following subsection. Contributions to maintenance of certain schools and institutions.

(2) Every education authority shall continue to contribute to the maintenance of any school within their education area but not under their own management which at the passing of this Act was recognised by the Department as an intermediate or secondary school, so long as such school continues to be so recognised, an amount not less than the contribution made to such school in terms of subsection (4) (*a*) and (*b*) of section seventeen of the Education (Scotland) Act, 1908, in respect of the financial year ending on the fifteenth day of May nineteen hundred and fourteen, by any secondary education committee whose powers and duties are by this Act transferred to that education authority: 8 Edw. 7. c. 63.

Provided that the amount of the contribution required to be made under this subsection shall not exceed the amount by which the income of such school from all other sources falls short of the expenditure.

Any question arising as to the application of this subsection to any school or as to the amount of any contribution so made or to be made shall be determined by the Department, whose determination shall be final.

(3) Every education authority shall contribute in each year towards the aggregate expense of maintenance of the training colleges throughout Scotland such sum as the Department may determine, being a sum proportioned to the number of fully

qualified teachers in the service of each education authority on the thirty-first day of March in each year.

(4) It shall be lawful for every education authority with the sanction of the Department to contribute to the maintenance of any educational institution or agency, where such contribution appears to the Department desirable for the educational benefit of persons resident within the education area of the authority.

Contribution in respect of non-resident pupils attending schools.

10. Where an education authority or any other governing body provide and maintain a school, not conducted for profit, which is recognised by the Department, and is attended by children whose parents are resident outwith the education area in which the school is situated, there shall be paid in each year to that authority or to that governing body, as the case may be, out of the education fund of each education area in which any such parents are so resident, a sum equal to the cost of the education of such children (including in such cost repayment of and interest on loans for capital expenditure) after deduction, (*a*) in the case of a school maintained by an education authority, of income from all sources of income other than education rate, and (*b*) in the case of a school maintained by any other governing body, of income from grants made by the Department and from fees:

Provided that no payment shall be made under this section out of the education fund of any education area in respect of any child for whom it is shown to the satisfaction of the Department that accessible accommodation is available in a suitable school provided within that area, regard being had to all the circumstances, including the religious belief of his parents.

Acquisition of land.

11.—(1) An education authority may from time to time, for the purposes of any of their powers and duties under the Education Acts, acquire, purchase, feu, or take on lease any land.

(2) For the purpose of the acquisition of land by an education authority under the Education Acts, the Lands Clauses Acts shall be incorporated with those Acts, except the provisions of the Lands Clauses Acts relating to the purchase and taking of land otherwise than by agreement.

(3) An education authority may be authorised to purchase land compulsorily by means of an Order submitted to and confirmed by the Department in accordance with the provisions contained in the First Schedule to the Housing, Town Planning, &c., Act, 1909, as applied to Scotland, and those provisions shall have effect for the purpose, with the substitution of the Department for the Local Government Board for Scotland, of the education authority for the local authority, and of references to the Education Acts for references to "this Act":

9 Edw. 7. c. 44.

Provided that an order for the compulsory purchase of land of the nature which by section forty-five of the Housing, Town

Planning, &c., Act, 1909, is exempt from compulsory acquisition for the purposes of the Housing of the Working Classes Act, 1890, shall be provisional only, and shall not have effect unless and until it is confirmed by Parliament. 53 & 54 Vict. c. 70.

(4) In this section, and in the Lands Clauses Acts as hereby incorporated, the expression "land" includes water and any right or servitude in or over land or water.

Power to promote or oppose Bills.

12. An education authority shall have the like powers of promoting or opposing Bills or Provisional Orders, and shall be subject to the like restrictions in regard thereto, as are conferred and imposed upon county councils by section fifty-six of the Local Government (Scotland) Act, 1889, as read with the Private Legislation Procedure (Scotland) Act, 1899, and extended by the County Councils (Bills in Parliament) Act, 1903. 52 & 53 Vict. c. 50. 62 & 63 Vict c. 47. 3 Edw. 7. c. 9.

Expenses of education authorities.

13.—(1) The expenses of an education authority (including the expenditure incurred by school management committees and local advisory councils in the performance of their duties and approved by the authority) shall be paid out of the education fund of the education area, which shall come in place of the school fund referred to in section forty-three of the Education (Scotland) Act, 1872, and of the district education fund referred to in section seventeen of the Education (Scotland) Act, 1908.

There shall be carried to the education fund all money received as grants from the Department, or raised by way of loan, or transferred to the education authority under this Act, or otherwise received by the education authority for the purposes of that fund, and not by this Act or otherwise specially appropriated, and any deficiency in that fund, whether for satisfying present or future liabilities, shall be raised by the education authority as hereinafter provided.

(2) Every education authority shall annually ascertain the amount of such deficiency, and, unless and until Parliament otherwise determine in any statute amending the law of rating in Scotland, shall allocate and apportion the same among the parishes comprised in the education area, according to their respective valuations in the valuation roll, and shall, annually on or before a date to be fixed jointly by the Department and the Local Government Board for Scotland, certify to the parish council of each such parish the amount so allocated and apportioned thereupon, and the parish council may and shall impose, levy, and collect the same within such parish, under the name of "education rate," in the manner prescribed by section thirty-four of the Poor Law (Scotland) Act, 1845, with respect to the poor rate, and along with, but as a separate assessment from that rate, and shall, from time to time as they collect it, pay over the amount collected to the education authority, without any deduction on account of the cost of levying and collecting the same ; and the laws applicable for the time being 8 & 9 Vict. c. 83.

to the imposition, collection and recovery of the poor rate shall be applicable to the education rate:

Provided that in parishes where no poor rate is levied, or where the poor rate is imposed otherwise than in the manner prescribed by section thirty-four of the Poor Law (Scotland) Act, 1845, the education rate shall nevertheless be imposed, levied, and collected by the parish council in the manner prescribed by that section.

(3) In ascertaining the amount of the deficiency in the education fund, and allocating and apportioning the same among the parishes comprised in the education area, the education authority shall take into account and have regard to—

(*a*) any income, revenue, or contribution paid to the authority in pursuance of section forty-six of the Education (Scotland) Act, 1872;

(*b*) any money (not included in the preceding paragraph) arising from a trust or endowment, and paid to the authority for behoof of any school in any parish within the education area, or for the promotion of education in any such school, or for or towards the income of any teacher therein;

(*c*) the restriction contained in the proviso to the section of this Act relating to provision of books for general reading; and

(*d*) the direction contained in this Act as to any surplus or deficiency shown in the accounts of a school board made up and balanced as at the appointed day.

(4) Any surplus of education rate which may arise in any one year shall be applied for the purposes of the ensuing year, and in like manner any deficiency which may occur in any year shall be included in the rate for the ensuing year.

(5) In the foregoing subsections of this section the expression "parish" includes a portion of a parish, and where a parish is comprised in two or more education areas, the education authority for each such area shall, in allocating and apportioning the amount of the deficiency in the education fund as hereinbefore provided, take into account and have regard to that portion only of such parish which is comprised within their own education area; and no education rate shall be imposed, levied, or collected in any parish or portion of a parish other than the education rate for the education area in which such parish or portion of a parish is comprised.

EXTENSION OF SCHOOL AGE—CONTINUATION CLASSES—EMPLOYMENT OF CHILDREN AND YOUNG PERSONS.

Extension of school age.

14.—(1) The duty of every parent to provide efficient education for his children shall continue in respect of each child until that child has attained the age of fifteen years, and exemption from attendance at school shall not be granted to

any child who has not attained the age of thirteen years; and the provisions of the Education Acts which relate to that duty and to such exemption are hereby amended accordingly, that is to say:—

In sections two and three of the Education (Scotland) Act, 1901, and in section seven of the Education (Scotland) Act, 1908, the word "thirteen" shall be substituted for the word "twelve" and the word "fifteen" for the word "fourteen" respectively wherever those words occur in those sections, and the word "fifteenth" shall be substituted for the word "fourteenth" in subsection (3) of the said section seven. 1 Edw. 7. c. 9.

(2) It shall be the duty of every education authority to exercise the power of prescribing (subject to the approval of the Department) dates of commencing and terminating school attendance conferred by subsection (2) of the said section seven.

(3) Nothing in this section shall—

(*a*) prevent any employer from employing any child who is lawfully employed by him or by any other person before the appointed day; or

(*b*) affect any exemption from attendance at school granted before the appointed day; or

(*c*) affect the provisions of the Education of Blind and Deaf-mute Children (Scotland) Act, 1890, the Education of Defective Children (Scotland) Act, 1906, as read with the Education (Scotland) Act, 1908, or the Mental Deficiency and Lunacy (Scotland) Act, 1913, relating to the attendance at school of the children to whom those Acts apply. 53 & 54 Vict. c. 43. 6 Edw. 7. c. 10. 8 Edw. 7. c. 63. 3 & 4 Geo. c. 38.

15. Sections nine and ten of the Education (Scotland) Act, 1908, are hereby repealed and in lieu thereof— Continuation classes.

(1) Every education authority shall, after due inquiry and consultation with persons concerned in local crafts and industries and with due regard to local circumstances generally, prepare and submit for the approval of the Department a scheme or schemes for the part-time instruction in continuation classes of all young persons within the education area of the authority who may under this Act be required to attend such classes:

(2)—(*a*) Every education authority shall prepare and submit for the approval of the Department under this section—

(i) within one year after the appointed day a scheme applicable to young persons under the age of sixteen years; and

(ii) as soon thereafter as the Department may require a scheme or schemes applicable to young

persons of any age greater than sixteen but not exceeding eighteen years:

(*b*) When a young person to whom any such scheme applies attains the age of sixteen years or any greater age as the case may be during any continuation class session, he shall for the purposes of this section be deemed not to have attained such age until the close of such session, so, however, that a young person shall not by reason of this provision be required to attend continuation classes for more than three months after he has attained such age:

(3) For the better preparation and carrying into effect of schemes under this section, and in particular for the registration and classification of young persons within their areas, it shall be the duty of education authorities to communicate and co-operate with associations or committees of employers and workmen concerned in the registration or supervision of apprentices in trades where apprentices are employed, or with similar associations or committees in trades or businesses where young persons, though not apprenticed thereto, have the prospect of regular employment therein in later years, and to encourage the formation of such associations or committees, and to register and classify young persons within their areas according to their employment in such trades or businesses or in occupations which do not afford the prospect of such regular employment, and to have regard to the educational requirements of such young persons with respect alike to their present and to their prospective employments;

(4) Every such scheme shall provide for—

(*a*) instruction in the English language and literature, and in such other parts of a general education as may be deemed desirable;

(*b*) special instruction conducive to the efficiency of young persons in the employment in which they are engaged or propose to be engaged; and

(*c*) instruction in physical exercises adapted to age and physique: Provided that for this purpose account may be taken of instruction in such exercises afforded at holiday camps or in connection with boys' brigades or kindred organisations if the instruction so afforded is approved by the education authority as satisfactory:

(5) The instruction given in continuation classes under any such scheme shall amount for each young person to an aggregate of at least three hundred and twenty hours of attendance in each year distributed as regards times and seasons as may best suit the circumstances of each locality:

Provided that no attendance at classes held between the hours of seven in the evening and eight in the morning shall be reckoned as part of the necessary aggregate of three hundred and twenty hours of attendance, except in circumstances and to the extent specially approved by the Department:

(6) The obligation to attend continuation classes under any such scheme shall not apply to any young person who—

(i) is above the age of fourteen years on the appointed day; or

(ii)—(*a*) is in full-time attendance at a recognised primary, intermediate, or secondary school; or

(*b*) is shown to the satisfaction of the education authority to be receiving suitable and efficient instruction in some other manner; or

(iii)—(*a*) has been in full-time attendance at a recognised intermediate or secondary school until the close of the school session in which he has attained the age of seventeen years and is certified by the school authorities to have completed the post-intermediate course; or

(*b*) has attained the age of seventeen years and is shown to the satisfaction of the education authority to have completed a course of instruction equivalent in value to the post-intermediate course; or

(*c*) has satisfactorily completed a course of training for, and is engaged in, the sea service, in accordance with the provisions of any national scheme which may hereafter be established, by Order in Council or otherwise, with the object of maintaining an adequate supply of well-trained British seamen, or, pending the establishment of such scheme, in accordance with the provisions of any interim scheme approved by the Department:

The obligation to attend continuation classes under any such scheme shall not, within a period of three years from the appointed day on which the provisions of this section come into force, apply to young persons between the ages of sixteen and eighteen, nor after such period to any young person who has attained the age of sixteen before the expiration of that period:

(7) Whenever a scheme has been approved by the Department, the education authority shall, in such manner as the Department may by order prescribe, require every young person to whom the obligation to attend continuation classes under such scheme applies to attend with due regularity for instruction in accordance with the scheme at such times and places as the education authority may appoint:

Provided that an education authority may, upon such conditions as they think fit, exempt any young person from the obligation to attend continuation classes where, after due inquiry, the authority are satisfied that the circumstances justify such exemption, and the provisions of section three of the Education (Scotland) Act, 1901, relating to the keeping of a register and to the power of the Department, shall, with the necessary modifications, apply to exemptions granted under this provision:

(8) If it appears to an education authority that any young person of the age of fifteen years and upwards is neglecting or failing without reasonable excuse to comply with any such requirement of the authority, it shall be lawful for that authority after due warning to such young person and to his parent and employer (if any) to summon the young person, with or without his parent or employer, to appear before the authority at any meeting thereof, and to require from him or them every information and explanation respecting such neglect or failure; and if such young person or his parent or employer, or some person on his or their behalf, either does not appear, or appears and does not satisfy the authority that there is reasonable excuse for such neglect or failure, it shall be lawful for the authority to order in writing that such young person shall comply with such requirement, or with such other requirement as to attendance as the authority may direct. The authority shall cause a copy of any such order to be served by post on the young person to whom it relates, and if the young person fails to comply with the order he shall be liable, on summary conviction, to a penalty not exceeding five shillings:

(9) Every employer of labour shall afford to every young person in his employment any opportunity necessary for attendance at continuance classes in accordance with the requirements of the education authority, including time for travelling, and the hours of employment of any young person when added to the time necessary for such attendance, including time for travelling, shall not in the aggregate exceed in any day or week, as the case may be, the period of employment permitted for such young person by any Act of Parliament.

Every employer who fails to afford the opportunity aforesaid, or who employs a young person contrary to the provisions of this subsection, shall be liable on summary conviction to a penalty not exceeding twenty shillings, or in case of a second or subsequent offence whether relating to the same or to another

young person not exceeding five pounds, and every parent of a young person who has conduced to the commission of such an offence by an employer, or to the failure of such young person to observe any requirement of the education authority under this section, shall be liable on summary conviction to the like penalties:

(10) An education authority may, in any scheme under this section, make provision for the attendance at continuation classes of persons of any age who desire to attend such classes although not required by the authority so to do:

(11) An education authority may in any scheme under this section, or by a separate scheme or schemes similarly submitted and approved, provide for the delegation by the authority, subject to any regulations and restrictions made by them, of any of their powers and duties relating to the management and supervision of continuation classes (including attendance thereat) within their education area or any part thereof to any school management committee or combination of such committees within their area, or to a committee or committees appointed by the authority for the purpose, consisting in whole or in part of members of the authority, and any such school management committee or other committee may exercise and shall perform all the powers and duties so delegated to them:

Provided that an education authority shall not so delegate any of the powers and duties which, by the section of this Act relating to school management committees, the authority are required themselves to retain, exercise, and perform:

(12) Where continuation classes provided by the education authority in any education area are attended by persons resident outwith that area, there shall be paid in each year to that authority out of the education fund of the education area in which any such persons are so resident a sum equal to the cost of the instruction of such persons in those classes (including in such cost repayment of and interest on loans for capital expenditure) after deduction of income from all sources of income other than education rate:

Provided that no payment shall be made under this subsection out of the education fund of any education area in respect of any person for whom it is shown, to the satisfaction of the Department, that suitable instruction is available in accessible continuation classes within that area, regard being had to all the circumstances:

(13) The provisions of section four of the Education (Scotland) Act, 1908, which relates to the medical inspection of children, shall apply, with the necessary modifications, to the medical examination and supervision of young persons under the obligation to attend continuation classes under this section:

(14) If a young person over the age of sixteen or the parent of a young person under the age of sixteen represents in writing to the local education authority that he objects to any part of the instruction given in the continuation classes which the young person is required to attend, on the ground that it is contrary to his religious belief, or likely to give offence to his religious feelings, the obligation under this Act to attend those classes for the purpose of such instruction shall not apply to him, and the local education authority shall, if practicable, arrange for him to receive other instruction in lieu thereof or attend other classes:

(15) In this section the expression "young person" includes any person between the ages of fifteen and eighteen years and also any child under the age of fifteen years who has been exempted under the Education (Scotland) Act, 1901, from the obligation to attend school; the expressions "employ" and "employment" include employment in any labour exercised by way of trade or for purposes of gain whether the gain be to the young person or to any other person; and the expression "employer" includes a parent so employing his children.

Amendment of Employment of Children Act, 1903. 3 Edw. 7. c. 45.

16. The Employment of Children Act, 1903, so far as it relates to Scotland, shall be amended as follows:—

(1) For subsection (1) of section three the following subsection shall be substituted—

> A child under the age of thirteen shall not be employed on any day on which he is required to attend school before the close of school hours on that day nor on any day before eight o'clock in the morning or after six o'clock in the evening, nor shall any child who is of the age of thirteen, be so employed unless he has been exempted under the Education (Scotland) Act, 1901, from the obligation to attend school:
>
> Provided that any local authority may by byelaw vary these restrictions, either generally or for any specified occupation:

(2) For subsection (2) of section three the following subsection shall be substituted—

> No child or young person under the age of seventeen shall be employed in street trading:

(3) To section fourteen the following definition shall be added:—

> The expression "child" means a person under the age of fifteen years, and for the purposes of this Act a child attending school shall be deemed to attain that age on the date prescribed for terminating school attendance next succeeding the fifteenth anniversary of his birth:

(4) References to the Education (Scotland) Act, 1901, shall be construed as references to that Act as amended by this Act.

School children not to be employed in factories, workshops, mines, or quarries. 1 & 2 Geo. 5. c. 50. 35 & 36 Vict. c. 77. 38 & 39 Vict. c. 39.

17. No child or young person under the age of fifteen years who has not been exempted under the Education (Scotland) Act, 1901, from the obligation to attend school shall be employed—

(*a*) in any factory or workshop to which the Factory and Workshop Acts, 1901 to 1911, apply; or

(*b*) in any mine to which the Coal Mines Act, 1911, applies; or

(*c*) in any mine or quarry to which the Metalliferous Mines Regulation Acts, 1872 and 1875, apply;

unless such child or young person was lawfully so employed at the appointed day, and those Acts respectively shall have effect as respects Scotland as if this provision, so far as it relates to the subject matter thereof, were incorporated therein.

Voluntary or Denominational Schools.

Transfer of voluntary schools. 60 & 61 Vict. c. 62.

18.—(1) It shall be lawful at any time after the first election of education authorities under this Act for the person or persons vested with the title of any school which at the passing of this Act is a voluntary school within the meaning of the Education (Scotland) Act, 1897, with the consent of the trustees of any trust upon which such school is held, to transfer the school, together with the site thereof and any land or buildings and furniture held and used in connection therewith, by sale, lease, or otherwise, to the education authority, who shall be bound to accept such transfer, upon such terms as to price, rent, or other consideration as may be agreed, or as may be determined, failing agreement, by an arbiter appointed by the Department upon the application of either party.

(2) Any grant payable to a transferred school which has accrued in respect of a period before the date of transfer shall be paid by the Department to the education authority to whom the school is transferred, and shall be applied by that authority in payment of any liabilities on account of the school then outstanding and, so far as not required for that purpose, towards the maintenance of the school.

(3) Any school so transferred shall be held, maintained, and managed as a public school by the education authority, who shall be entitled to receive grants therefor as a public school,

and shall have in respect thereto the sole power of regulating the curriculum and of appointing teachers:

Provided that—

(i) the existing staff of teachers shall be taken over by the education authority and shall from the date of transfer be placed upon the same scale of salaries as teachers of corresponding qualifications appointed to corresponding positions in other schools of the same authority:

(ii) all teachers appointed to the staff of any such school by the education authority shall in every case be teachers who satisfy the Department as to qualification, and are approved as regards their religious belief and character by representatives of the church or denominational body in whose interest the school has been conducted:

(iii) subject to the provisions of section sixty-eight (Conscience Clause) of the Education (Scotland) Act, 1872, the time set apart for religious instruction or observance in any such school shall not be less than that so set apart according to the use and wont of the former management of the school, and the education authority shall appoint as supervisor without remuneration of religious instruction for each such school, a person approved as regards religious belief and character as aforesaid, and it shall be the duty of the supervisor so appointed to report to the education authority as to the efficiency of the religious instruction given in such school. The supervisor shall have right of entry to the school at all times set apart for religious instruction or observance. The education authority shall give facilities for the holding of religious examinations in every such school.

(4) Any question which may arise as to the due fulfilment or observance of any provision or requirement of the preceding subsection shall be referred to the Department, whose decision shall be final.

(5) After the expiry of two years from the passing of this Act no grant from the Education (Scotland) Fund shall be made in respect of any school to which this section applies unless the school shall have been transferred to the education authority, and as from the expiry of that period the Education (Scotland) Act, 1897, shall cease to have effect: Provided that the Department may extend the said period in any case where, in the opinion of the Department, further time is required for the completion of a transfer.

(6) This section shall not apply to any residential institution which is either—

(*a*) a school for blind, deaf, or defective children, shown to the satisfaction of the Department by the person

or persons vested with the title of the school to be attended largely by children whose parents or guardians are resident outwith the education area in which the school is situated ; or

(*b*) an orphanage shown to the satisfaction of the Department by the person or persons vested with the title of the orphanage to be required for the proper education of children destitute of efficient guardianship.

(7) A school established after the passing of this Act to which this section would have applied had the school been in existence at that date may with the consent of the Department be transferred to the education authority, and the provisions of this section shall, with the necessary modifications, apply to any such transfer and to any school so transferred.

(8) In any case where the Department are satisfied, upon representations made to them by the education authority of any education area, or by any church or denominational body acting on behalf of the parents of children belonging to such church or body, and after such inquiry as the Department deem necessary, that a new school is required for the accommodation of children whose parents are resident within that education area, regard being had to the religious belief of such parents, it shall be lawful for the education authority of that area to provide a new school, to be held, maintained, and managed by them subject to the conditions prescribed in subsection (3) of this section, so far as those conditions are applicable ; the time set apart for religious instruction in the new school being not less than that so set apart in schools in the same education area which have been transferred under this section.

(9) If at any time after the expiry of ten years from the transfer of a school under this section, or from the provision of a new school as aforesaid, the education authority by whom the school is maintained are of opinion that the school is no longer required, or that, having regard to the religious belief of the parents of the children attending the school, the conditions prescribed in subsection (3) of this section ought no longer to apply thereto, the authority may so represent to the Department, and if the Department, after such inquiry as they deem necessary, are of the same opinion and so signify, it shall be lawful for the education authority thereafter to discontinue the school, or, as the case may be, to hold, maintain, and manage the same in all respects as a public school, not subject to those conditions :

Provided that in the case of any school which has been transferred to an education authority under this section, that authority shall in either of those events make to the trustees by whom the school was transferred, or to their successors in office or representatives, such compensation (if any) in respect of the school or other property so transferred as may be agreed, or as may be determined, failing agreement, by an arbiter appointed by the Department upon the application of either party.

(10) Section thirty-nine of the Education (Scotland) Act, 1872 (which relates to consent to transfers of certain schools under section thirty-eight of that Act), shall, with the necessary modifications, apply to transfers under this section as it applies to transfers under the said section thirty-eight.

REFORMATORY AND INDUSTRIAL SCHOOLS.

Transfer of powers as to reformatory and industrial schools.

19. After the passing of this Act it shall be lawful for the Secretary for Scotland, with the consent of the Treasury, from time to time to make an order transferring to the Department any powers relating to reformatory or industrial schools in Scotland for the time being possessed by the Secretary for Scotland under the Children Act, 1908, or any local Act, (including any powers which have been or may be transferred to the Secretary for Scotland under the said Act of 1908), and by such order to make any adjustment consequential on the transfer and to provide for any matter necessary or proper for giving full effect to the transfer, and on any such order being made the powers so transferred shall be exerciseable by the Department.

8 Edw. 7. c. 67.

ADVISORY COUNCIL.

Advisory Council.

20. It shall be lawful for His Majesty in Council by order to establish an advisory council consisting, as to not less than two-thirds of the members, of persons qualified to represent the views of various bodies interested in education, for the purpose of advising the Department on educational matters, and the Department shall take into consideration any advice or representation submitted to them by the advisory council.

EDUCATION GRANTS.

Education (Scotland) Fund.

21.—(1) In respect of the year commencing the first day of April nineteen hundred and nineteen and every subsequent year, in addition to the sums payable out of the Local Taxation (Scotland) Account into the Education (Scotland) Fund under section fifteen of the Education (Scotland) Act, 1908, there shall be paid into that fund out of moneys provided by Parliament:—

(i) A sum equal to the amount of the sums applicable to education in Scotland (other than the Royal Scottish Museum grant, the capital grant for the training of teachers, sums spent on the superannuation of school teachers and any sums paid under section two or section fifty of the Education (Scotland) Act, 1872), shown by the appropriation account to have been expended from the parliamentary vote for education in Scotland in the year ended the thirty-first day of March nineteen hundred and fourteen (hereinafter

in this section referred to as "the standard year"); and

(ii) Eleven-eightieths of the excess of the amount of the sums estimated to be expended in each year from the vote for education in England and Wales (except so far as such sums represent expenses of general departmental administration or sums spent on the superannuation of teachers or expenses of services for which in the opinion of the Treasury after consultation with the Department Scotland already receives an equivalent by way of direct contribution or of common benefit) over the amount of the sums shown by the appropriation account to have been so expended in the standard year (with the like exception):

Provided that if the amount of the sums (with the exception aforesaid) actually expended in any year from the vote for education in England and Wales, as shown by the appropriation account, exceeds or falls short of the corresponding estimate, the sum to be paid into the Education (Scotland) Fund in terms of paragraph (ii) of this subsection in the year commencing the first day of April next following the day on which such appropriation account is presented to Parliament shall be increased or reduced as the case may be by eleven-eightieths of the difference between such expenditure and estimate.

(2)—(*a*) After providing for the payments mentioned in subsection (1) of section sixteen of the Education (Scotland) Act, 1908, the balance of the Education (Scotland) Fund that may remain in any year shall be applied as nearly as may be in making grants in aid of the expenditure of education authorities (or outgoing school boards and secondary education committees) and managers of schools in accordance with minutes of the Department laid before Parliament:

Provided that no minute of the Department framed under this section shall come into force until it has lain for not less than one month on the table of both Houses of Parliament.

(*b*) Subsections (2), (3), and (4) of section sixteen, and sections seventeen and eighteen of the Education (Scotland) Act, 1908, shall cease to have effect.

Election and Proceedings of Education Authorities.

Qualification of electors.

22. The members for an electoral division of an education area shall be elected by the persons registered as local government electors for that division under the Representation of the People Act, 1918. 8 Geo. 5. c. 64.

Voting.

23. The voting at any contested election of members of an education authority shall be according to the principle of proportional representation, each elector having one transferable vote as defined by this Act.

Dismissal of teachers.

24.—(1) No resolution of an education authority for the dismissal of a certificated teacher from their service shall be valid unless—

(*a*) written notice of the motion for his dismissal shall, not less than three weeks before the meeting at which the resolution is adopted, have been sent to the teacher and to each member of the education authority; and

(*b*) not less than one half of the members of the education authority are present at the meeting; and

(*c*) the resolution is agreed to by two-thirds of the members so present.

(2) Notwithstanding anything in this Act, it shall be lawful for any school management committee summarily to suspend any teacher from the exercise of his duties in any school or schools under their management; but such suspension shall not affect the teacher's rights to the salary or other emoluments attached to his office.

(3) Nothing in this Act shall affect the rights of teachers appointed before the passing of the Education (Scotland) Act, 1872, in so far as the same are saved by that Act, and the rights of teachers under section twenty-one of the Education (Scotland) Act, 1908.

45 & 46 Vict. c. 18.

(4) The provisions of the Public Schools (Scotland) Teachers Act, 1882, which relate to the dismissal of certificated teachers, shall cease to have effect.

Advisory councils in education areas.

25. It shall be the duty of every education authority within three months after the first election thereof to establish an advisory council (in this Act called a "local advisory council"), consisting of persons qualified to represent the views of bodies interested in education, for the purpose of advising the authority on matters of educational interest relating to the education area, and the authority shall take into consideration any advice or representation submitted to them by the local advisory council.

Power to Department to aid in bringing Act into operation.

26. The Department, on the application of an education authority, may within twelve months after the first election of such authority, from time to time make such orders as appear to them necessary for bringing this Act into full operation as respects the authority so applying, and such order may modify any enactment in this or any other Act, whether general or local, so far as may appear to the Department necessary for the said purpose.

GENERAL.

Approval and carrying out of schemes.

27.—(1) The Department may, after considering any representations made to them on the subject, approve any scheme or revised scheme or modification of an existing scheme submitted to them under this Act by an education authority, and thereupon it shall be the duty of the education authority to carry the same into effect as so approved.

(2) If the Department are of opinion that a scheme does not make adequate provision in respect of all or any of the purposes to which the scheme relates, and the Department are unable to agree with the authority as to what amendments should be made in the scheme, they shall offer to hold a conference with the representatives of the authority, and if requested by the authority shall hold a public inquiry in the matter. The expenses of any such inquiry as certified by the Department shall be paid by the authority.

(3) If thereafter the Department disapprove a scheme they shall notify the authority and if, within one month thereafter, an agreement is not reached they shall lay before Parliament the report of the public inquiry (if any) together with a report stating their reasons for such disapproval and any action they intend to take in consequence thereof by way of withholding or reducing any grants payable to the authority.

Eligibility of women.

28. A woman shall not be disqualified either by sex or marriage from being a member of any education authority, or committee thereof, or school management committee, or school committee, or advisory council, or any other body constituted, elected, nominated, or appointed for educational purposes under or in pursuance of this Act.

Revocation, &c. of Orders in Council.

29. Any Order in Council made under the Education Acts may be revoked or varied as occasion requires by any subsequent Order in Council.

The Department.

30. The Scotch Education Department shall be known as the Scottish Education Department.

Interpretation.

31. In this Act, unless the context otherwise requires—

(1) The expressions "property," "powers," "duties" and "liabilities" have the meanings assigned thereto respectively in the Local Government (Scotland) Act, 1889; 52 & 53 Vict. c. 50.

(2) The expression "burgh" has the same meaning as in the Town Councils (Scotland) Act, 1900; 63 & 64 Vict. c. 49.

(3) The expression "parish" has the same meaning as in the Local Government (Scotland) Act, 1894; 57 & 58 Vict. c. 58.

(4) The expression "certificated teacher" means a teacher holding or who is deemed to hold a certificate of competency within the meaning of the Education (Scotland) Act, 1872;

(5) The expression "transferable vote" has the same meaning as in the Representation of the People Act, 1918;

(6) The expression "transferred school" means a school transferred to or provided by an education authority under the section of this Act relating to transfer of voluntary schools;

(7) The expression "the Education Acts" means the Education (Scotland) Acts, 1872 to 1914, and this Act.

Provisions as to education authorities, school management committees, transfer, and modification and repeal of enactments.

32.—(1) The provisions set out in the Second, Third and Fourth Schedules to this Act, relating respectively to education authorities, school management committees, and the transfer of powers, property, and officers, shall have effect as if those provisions were enacted in this Act.

(2) The provisions set out in the Fifth Schedule to this Act with respect to the adaptation of Acts shall have effect for the purpose of adapting the law to the provisions of this Act.

(3) The enactments mentioned in the Sixth Schedule to this Act shall be repealed to the extent specified in the third column of that schedule.

Extent, commencement, citation, and construction.

33.—(1) This Act shall extend to Scotland only.

(2) This Act shall, except as otherwise expressly provided, come into operation on the appointed day, and the appointed day shall be such day as the Department may appoint, and different days may be appointed for different purposes and for different provisions of this Act (including the repeal of different enactments), for different areas or parts of areas, and for different persons or classes of persons.

(3) This Act may be cited as the Education (Scotland) Act, 1918, and the Education (Scotland) Acts, 1872 to 1914, and this Act may be cited as the Education (Scotland) Acts, 1872 to 1918, and shall, so far as is consistent with the tenor thereof, be construed together as one Act.

The SCHEDULES referred to in the foregoing Act.

Section 1.

FIRST SCHEDULE.

BURGHS FORMING EDUCATION AREAS.

Edinburgh.
Glasgow.
Aberdeen.
Dundee.
Leith.

SECOND SCHEDULE.

Section 32

Provisions as to Education Authorities.

Time for elections.

1. The time for every election of an education authority subsequent to the first shall be appointed by the Department, having regard to the circumstances and convenience of the education area, and so that so far as is practicable and convenient there shall be an election in each education area once and (except in the case of the second election) not oftener in every period of three years, and the Department may appoint the time or times for the elections subsequent to the first in each education area by general order, which shall subsist until a new order shall be made; and the education authority in office shall, at a convenient time before the time appointed for the next election, take such steps as they shall deem necessary, or as shall be appointed by the Department, for the election of a new education authority accordingly.

Conduct of elections.

2.—(*a*) Subject to the provisions of this Act, the election of an education authority shall be held at such time and place and in such manner and in accordance with such regulations as the Department may from time to time by order prescribe, and the Department may by order appoint or direct the appointment, and make regulations as to the duties, remuneration, and expenses of any officer requisite for the purpose of such election, and make regulations respecting all other necessary things preliminary or incidental to such election, including regulations prescribing the method of voting, and transferring and counting votes at any election according to the principle of the transferable vote, and for adapting the provisions of the Ballot Act, 1872, and any other Act relating to elections thereto; and the Department may by order revoke or alter any previous order.

35 & 36 Vict. c. 33.

(*b*) An education authority, or the returning officer of an education authority, may refer to the Department any question that may arise in regard to the procedure at such an election, and the determination of the Department shall be final.

Election not to be vitiated for informality.

3. No election held in pursuance of this Act shall be deemed to be vitiated in consequence of the neglect of any officer to give proper notice of the election, or in consequence of any technical defect in the proceedings which has not been prejudicial to the interests of any party concerned in the election.

Expenses of elections.

4. All expenses incident to the second or any subsequent election of an education authority, other than the expenses of any candidate, shall be paid by that authority out of the education fund.

Disqualification for membership.

5. The provisions of subsection (1) and subsection (2), except paragraph (*e*) thereof, of section twenty of the Local Government (Scotland) Act, 1894 (which relates to disqualification for parish councils), shall apply to disqualification for education authorities, with the substitution of references to an education authority or member of an education authority for references to a parish council or parish councillor, respectively.

Continuance in office.

6. Each education authority elected under this Act shall remain in office until a new election shall take place, and should an election not take place as required by this Act and at the time in this Act provided, the Department may issue an order for an election at such time and place as the Department shall determine, or may allow the existing authority to continue in office; and should a vacancy occur in any education authority during the currency of the period of office of

such authority, the vacancy shall be filled by the authority nominating a person to fill the same, and every person so nominated shall go out of office at the same date as the authority.

Incorporation of education authorities.

7. The education authority of each education area shall be a body corporate by the name of the education authority of the burgh or county, as the case may be, forming that education area, and shall have perpetual succession and power to sue and be sued, and to acquire and hold land and property for the purposes of the Education Acts. Service on an education authority of all legal processes and notices shall be effected by service on their clerk.

Meetings.

8. An education authority shall meet at such times as the conduct of business may require. There shall be at least one general meeting of every education authority in each month : provided that it shall not be necessary to hold more than one such meeting between the end of June and the beginning of October.

Chairman.

9. Every education authority shall at the first meeting after their election appoint one of their number to be chairman during the authority's period of office, and may appoint a vice-chairman, and should the chairman or vice-chairman be absent from any meeting of the authority, the members present shall appoint one of themselves to be chairman of the meeting ; and should a vacancy occur in the office of chairman during the authority's period of office, it shall be filled by a new appointment. At every meeting the chairman shall have a casting as well as a deliberative vote.

Quorum.

10. The quorum of an education authority shall be one-fourth of the whole members of the authority, but shall in no case be less than three.

Committees of education authorities.

11. Subject to the provisions of this Act, an education authority may from time to time appoint committees consisting in whole or in part of members of the authority, for the exercise of any of their powers, and no committee of an education authority shall, unless re-appointed, hold office for more than one year. Provided that an education authority shall not so delegate any of the powers and duties of a school management committee constituted under the section of this Act relating to school management committees, nor any powers and duties which by that section the authority are required themselves to retain, exercise, and perform.

Power to co-operate.

12.—(*a*) Any education authority may make arrangements with any other education authority for co-operation or combination with that authority in the performance of any duty or the exercise of any power under the Education Acts, and any scheme submitted to the Department under this Act may provide for such co-operation or combination.

(*b*) Any education authorities, or education authorities and town councils or county councils or other local authorities, may from time to time join in making such arrangements with regard to the conduct and management of their business, and the distribution of such business among their officers, and the joint use of offices or buildings, or otherwise, as shall seem to them, in the whole circumstances of the case, to be most effective and economical.

Power to alter electoral divisions, &c.

13. The Secretary for Scotland may from time to time by order provide for altering the number of members of an education authority, and their apportionment among the electoral divisions of an education area, or for altering the number and boundaries of such divisions.

Local inquiry.

14. Section ninety-three of the Local Government (Scotland) Act, 1889 (which relates to local inquiry, &c.), shall apply in any case where

the Secretary for Scotland is authorised or required by this Act to make any order or to hold any inquiry : Provided that the costs of any inquiry held in pursuance of the section of this Act relating to electoral divisions and constitution of authorities shall be deemed to be expenses incident to the first election of the education authority for the education area to which the inquiry relates.

First election of education authorities.

15. With respect to the first election of education authorities under this Act the following provisions shall have effect, that is to say :—

(1) The first election in and for each education area shall take place on such day as the Department may by order appoint, being not less than one month after the issue of the order :

(2) The Department shall appoint a fit and proper person to be the returning officer at every such election :

(3) The Department shall timeously frame and issue such rules and directions as may be necessary for the conduct of such first elections :

(4) If at the date fixed for the first election of any education authority under this Act the register of local government electors in force for the time being under the Representation of the People Act, 1918, is not framed so as to show in separate divisions, or otherwise to distinguish the names of the persons who are entitled to vote at that election in the electoral divisions of the education area, the persons registered in pursuance of the provisions of the First Schedule to the last-mentioned Act as local government electors in respect of the voting areas comprised in the respective electoral divisions of the education area shall, for the purposes of such first election, be deemed to be duly registered as local government electors for those divisions respectively :

(5) If from the form of the registers of local government electors in force for the time being, or any other cause, any difficulty arises as to holding the first election of an education authority, or as to the first meeting of any education authority, the Department may by order do any matter or thing which seems to them necessary for the proper holding of the first election and for the proper holding of the first meeting of the authority, and may, if it appears to them necessary, direct a new election to be held, or fix the date for such new election, or may authorise the education authority to meet and transact business notwithstanding any vacancies in their number :

And any such order may modify the provisions of this Act and any enactment applied by this Act, so far as may appear to the Department necessary for the proper holding of the first election or first meeting of an education authority :

(6) All expenses incident to the first election of an education authority, other than the expenses of any candidate, shall be paid by the secondary education committee for the district which forms or comprises the education area of that authority : Provided that in the case of the local education authority of Glasgow such expenses shall be paid by the secondary education committee for the district of the Glasgow School Board :

(7) Subject as aforesaid, the provisions of this Act with respect to the second and subsequent elections of education authorities shall apply to the first elections of such authorities.

THIRD SCHEDULE.

Section 32.

Provisions as to School Management Committees.

1. In this Schedule the expression "committee" means a school management committee constituted in pursuance of this Act.

2. With a view to the first constitution of committees, it shall be the duty of every education authority, as soon as may be after the first election of such authority, to prepare and submit to the Department a scheme or schemes for the constitution of the committees throughout their education area; and the education authority may at any time, and shall if and when so required by the Department, prepare and submit a revised scheme or modification of an existing scheme.

3. A committee shall be reconstituted after each fresh election of the education authority, as at such date as the authority may appoint, being not less than one month or more than two months after such election, and shall remain in office until the next reconstitution, or until the coming into force of a revised or modified scheme, whichever of these events shall first occur.

4. A member of a committee may resign on giving to the education authority and the committee one month's notice in writing of his intention so to do.

5. Casual vacancies in the membership of a committee arising from death or resignation or any other cause shall be filled up as soon as may be by the education authority or otherwise in accordance with the scheme.

6. The education authority may appoint a place and time for the first meeting of a committee after the first constitution or any reconstitution thereof, or after the coming into force of any revised or modified scheme, but, subject to any such appointment, and to the provisions of any scheme, the place and time of meetings, the quorum, and the proceedings of a committee shall be such as the committee determine.

7. Each committee shall from time to time elect a chairman, who shall hold office for such period as shall be fixed at the time of his election, and, in case of an equality of votes for two or more persons as chairman, one of those persons shall be elected by lot. The chairman shall have a casting as well as a deliberative vote.

8. Subject to the provisions of any scheme, a committee may appoint a clerk to hold office during the pleasure of the committee, and two or more committees may arrange for the appointment of the same person to act as clerk to both or all of them.

9. The proceedings of a committee shall not be invalidated by any vacancy among the members, or by any defect in the appointment or qualification of any of the members thereof.

10. Minutes of the proceedings of a committee shall be kept in a book provided for the purpose, and a minute of such proceedings, signed at the same or the next ensuing meeting by the chairman or by a person purporting to be the chairman of the meeting of the committee at which the minute is signed, shall be received in evidence without further proof.

11. Until the contrary is proved, a committee shall be deemed to have been duly constituted or re-constituted, and to have power to deal with any matter referred to in the minutes.

12. Subject to the provisions of this Act, a committee shall observe such regulations and restrictions as the education authority may from time to time prescribe, including any regulation or restriction relating to finance; and no expenditure by or on behalf of a committee shall become a charge on the education fund unless or except in so far as it has been authorised or sanctioned by the education authority.

FOURTH SCHEDULE.

Section 32.

Provisions as to Transfer of Powers, Property, and Officers.

1. On and after the appointed day there shall be transferred to and vested in each education authority the whole powers and duties of each school board and secondary education committee within and with respect to the education area of that authority.

2. No election of a school board shall be held nor shall any appointment of a secondary education committee be made after the passing of this Act, and the members of every such board or committee holding office at the passing of this Act, or appointed to fill casual vacancies thereafter, shall continue in office until the appointed day and no longer, and as from that day school boards and secondary education committees shall be abolished, and any reference in any scheme, deed, or instrument to a school board or secondary education committee shall be construed as a reference to the education authority to whom the powers and duties of such board or committee have been transferred.

3. On and after the appointed day all such property as belongs or would but for the passing of this Act belong to or be vested in or held in trust for any school board or secondary education committee whose powers and duties are by or in pursuance of this Act transferred to an education authority shall pass to and vest in or be held in trust for such authority, subject to all debts and liabilities affecting the same, and shall be held by that authority for the purposes for which such property is or would have been held except in so far as such purposes may be modified by or in pursuance of this Act. And if any question shall arise as to the heritable or moveable property transferred or to be transferred by or in pursuance of this Act, the same shall, failing agreement, be finally determined by the Department.

4. An education authority shall have full power to manage, alter and enlarge, and with the consent of the Department to excamb or alienate, any lands or heritages transferred to them by or in pursuance of this Act.

5. All debts and liabilities of any school board or secondary education committee whose powers and duties are transferred by or in pursuance of this Act to an education authority shall become debts and liabilities of that authority and shall, subject to the provisions of this Act, be defrayed by them out of the education fund of the education area:

Provided that any surplus or deficiency shown in the revenue accounts of a school board, made up and balanced as at the appointed day, shall in the year succeeding the transfer be taken into account by the authority in determining the amount which they certify to the parish council or councils levying poor rate in the area which formed the district of that

school board, to be imposed, levied, and collected as education rate therein, under the section of this Act relating to expenses of education authorities.

6. A parish council shall, in imposing, levying, and collecting the education rate, take into account any sum standing at the credit or debit of the council in respect of any balance of school rate already levied by them.

7. During the period between the first election of any education authority and the appointed day, any school board or secondary education committee whose powers are to be transferred to that authority shall furnish thereto such information as that authority may reasonably require.

8. The officers of any school board or secondary education committee whose powers and duties are transferred under this Act to any education authority shall after the appointed day become the officers of that authority, and shall (subject to the provisions of this Act relating to the dismissal of teachers) hold their offices by the same tenure and upon the same terms and conditions as if this Act had not passed, and while performing the same duties shall receive not less salaries or remuneration than they would have received or been entitled to if this Act had not passed.

9. An education authority may distribute the business to be performed by existing officers, whether for the authority or any committee thereof or for any school management committee in the education area, in such manner as the authority may think just, and every existing officer shall perform such duties in relation to that business as may be directed by the authority.

10. An education authority may abolish the office of any existing officer whose office they may deem unnecessary, but such officer shall be entitled to compensation under this Act.

11. Section one hundred and twenty of the Local Government (Scotland) Act, 1889 (which relates to compensation to existing officers), shall, with the necessary modifications, apply to officers transferred under this Act or by this Act declared to be entitled to compensation, who by virtue of this Act or anything done in pursuance or in consequence thereof suffer direct pecuniary loss by abolition of office or by diminution or loss of fees or salary, subject as follows :—

(*a*) References to the county council and to the convener or vice-convener shall be construed as references to the education authority and to the chairman respectively :

(*b*) The reference to the Acts and rules relating to His Majesty's Civil Service shall be construed as a reference to the Acts and rules which were in operation at the date of the passing of the Local Government (Scotland) Act, 1889 :

(*c*) In the proviso to subsection (2), "the passing of this Act" shall, except in the case of abolition of office, mean the date when the loss arose, and in the case of abolition of office the date of such abolition :

(*d*) Any expenses shall be paid out of the education fund of the education authority :

(*e*) Subsections (8) and (9) shall not apply.

12. Sections forty-seven, fifty-two, and fifty-three of the Local Government (Scotland) Act, 1894 (which contain transitory provisions),

shall apply to any transfer mentioned in this schedule, subject as follows :—

(*a*) References to the fifteenth day of May one thousand eight hundred and ninety-five shall be construed as references to the appointed day :

(*b*) References to the parish council shall be construed as references to the education authority.

FIFTH SCHEDULE.

Section 32.

Adaptation of Acts.

1. In the Education (Scotland) Acts, 1872 to 1914, and in any other Act—

(*a*) references to school boards and to secondary education committees shall be construed as references to education authorities ;

(*b*) references to school board districts (whether as burghs or parishes or districts, or by whatever name called) and to the districts of secondary education committees, shall be construed as references to education areas ;

(*c*) references to the school fund and to the district education fund shall be construed as references to the education fund, and references to the school rate shall be construed as references to the education rate ;

(*d*) references to a district bursary scheme shall be construed as references to an approved scheme of the education authority.

2. In the Education (Scotland) Act, 1878— 41 & 42 Vict. c. 78.

In section six, for the words "ten years" there shall be substituted the words "thirteen years."

3. In the Education of Blind and Deaf-mute Children (Scotland) Act, 1890—

In section three, for the words "sixteen years" there shall be substituted the words "eighteen years" and in section five the words "except in the case of a deaf-mute child under seven years of age" shall be omitted.

4. In the Employment of Children Act, 1903— 3 Edw. 7. c.

In subsections (1) and (2) of section five, for the words "age of sixteen" there shall be substituted the words "age of seventeen."

5. In the Education (Scotland) Act, 1908—

(*a*) For paragraph (3) of section three there shall be substituted the following paragraph :—

> "In bringing opportunities for education within easier reach of children in outlying parts of their education area, either by providing means of conveyance, or by paying travelling expenses for teachers or pupils, or by providing lodging or board and lodging in convenient proximity to a school, or by defraying the cost of such means of conveyance or lodging or board and lodging, or otherwise, on such terms and conditions in every case as having regard to all the circumstances (including the circumstances of the parents of the children) the authority consider reasonable."

(*b*) The expenses which may be sanctioned by minutes of the Department under paragraph (7) of section three shall include—

(i) travelling expenses necessarily incurred in attending meetings of an education authority or any committee thereof or meetings of a local advisory council ;

(ii) an allowance at uniform rates to be prescribed by the Department in respect of other personal expenses necessarily incurred and time necessarily lost from ordinary employment in attending such meetings ; and

(iii) contributions by any education authority to any association of such authorities concerned in the consideration of educational questions.

(*c*) In section five, for the words "age of sixteen years" there shall be substituted the words "close of the school session " in which they attain the age of sixteen years."

(*d*) In paragraph (*d*) of subsection (1) of section sixteen, for the words "such sums as may be required to meet their approved " expenditure for the like purpose," there shall be substituted the words "such sum per head of the students in training " in any year as may be determined by minute of the " Department."

(*e*) For subsection (1) of section twenty-two there shall be substituted the following subsection :—

"Where it is represented to the Department by an education authority that it would be expedient that the area for which that authority acts should be united with the adjacent area of another education authority so as for all purposes to constitute an area under one education authority, or where apart from any such representation it appears to the Department that such a union would be expedient, the Department shall consult with the authorities concerned, and may cause a local inquiry to be held, and if they are of opinion that the areas ought to be united, may by order provide accordingly."

(*f*) In section thirty-four, in the definition of "intermediate school," for the words " instruction in languages, mathematics, " science, and such other subjects as may from time to time " be deemed suitable " there shall be substituted the words " instruction in such subjects as may from time to time be " deemed suitable."

6. The Department may by order at any time after the passing of this Act make such further adaptations in the provisions of any Act (including any local Act and any provisional order duly confirmed) as may seem to them necessary to make those provisions conform with the provisions of this Act. Any order so made by the Department shall be laid before each House of Parliament forthwith ; and unless an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-one days on which that House has sat next after the order is laid before it, praying that the order may be annulled, the order shall have effect as if enacted in this Act.

SIXTH SCHEDULE.

Section 32.

Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
35 & 36 Vict. c. 62.	The Education (Scotland) Act, 1872.	Sections eight to ten. Section twelve, so far as not already repealed. Section thirteen. Sections seventeen to nineteen. Sections twenty-one and twenty-two. Section forty. Sections forty-two to forty-four. Section fifty-three. Section sixty-seven from "where in any burgh or parish" to the end of the section. Schedule B, so far as not already repealed. Schedule C.
41 & 42 Vict. c. 78.	The Education (Scotland) Act, 1878.	In section fifteen, the words "in the manner provided " in section thirteen of the " principal Act." Section twenty-one. Sections twenty-six and twenty-seven. Sections twenty-nine to thirty-two. The Schedule.
45 & 46 Vict. c. 18.	The Public Schools (Scotland) Teachers Act, 1882.	The whole Act.
46 & 47 Vict. c. 56.	The Education (Scotland) Act, 1883.	Section five, so far as not already repealed. Section thirteen. Section fifteen.
52 & 53 Vict. c. 75.	The Parliamentary Grant (Caithness and Sutherland) Act, 1889.	The whole Act.
53 & 54 Vict. c. 43.	The Education of Blind and Deaf-mute Children (Scotland) Act, 1890.	In section five the words " except in the case of a " deaf-mute child under " seven years of age."
1 Edw. 7. c. 22.	The Factory and Workshop Act, 1901.	Sections sixty-eight to seventy-two, as respects Scotland, except as respects children or young persons lawfully employed before the appointed day.

Session and Chapter.	Short Title.	Extent of Repeal.
8 Edw. 7. c. 63.	The Education (Scotland) Act, 1908.	In subsection (4) of section three the following words "epileptic or crippled or defective" and the words "within the meaning of "the Education of Defective Children (Scotland) Act, 1906." Sections nine and ten. In subsection (6) of section fourteen, the proviso to that subsection. Section fifteen, from "To "this fund shall also be "paid" to the end of the section. Subsections (2), (3), and (4) of section sixteen. Sections seventeen and eighteen. Section twenty-seven. Section thirty-one. The First Schedule.
3 & 4 Geo. 5. c. 13.	The Education (Scotland) (Glasgow Electoral Divisions) Act, 1913.	The whole Act.

CHAPTER 49.

An Act to increase the weekly sum which under the Bastardy Laws Amendment Act, 1872, may be ordered to be paid by the putative father of a bastard child.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Increase of maximum payment under affiliation orders. 35 & 36 Vict. c. 65.

1.—(1) Section four of the Bastardy Laws Amendment Act, 1872 (which provides for the making of an order on the putative father for the maintenance, &c., of a bastard child), shall have effect as well for the purpose of pending applications as for the purpose of future applications as though "ten shillings a week" were therein substituted for "five shillings a week."

(2) Where an order under the said section four for the payment of a weekly sum is in force at the date of the commencement of this Act, either the court which made the order or any other court of summary jurisdiction for the same petty sessional division or a court of summary jurisdiction for the place where the person who is entitled under the order to

receive the payment resides may, on the application of the person so entitled, by order vary the existing order by increasing the amount payable thereunder to such a sum not exceeding ten shillings a week as the court, having regard to all the circumstances of the case, thinks proper.

In the foregoing provision the expression "the person who is entitled under the order to receive the payment" does not include the collecting officer of the court to whom or any officer of the court or other person through whom the payment under the order is to be made.

(3) The collecting officer to whom payment under any existing order is to be made shall give to the person who is entitled under the order to receive the payment notice in writing of his or her right to apply under this Act to have the amount of the payment increased, and on the request in writing of that person may make in his name as such officer on behalf of that person an application under this Act for the variation of the order.

Where an application is so made by a collecting officer, the liability of the person on whose behalf the application is made for all costs properly incurred in or about the application shall be the same as if the application had been made by that person.

Short title and commencement.

2.—(1) This Act may be cited as the Affiliation Orders (Increase of Maximum Payment) Act, 1918.

(2) This Act shall come into operation on the first day of January, nineteen hundred and nineteen.

CHAPTER 50.

An Act to extend the maximum period which may be allowed to elapse at elections during the present war and a period of twelve months thereafter between the close of the poll and the counting of the votes, and to exclude from the operation of the Rules Publication Act, 1893, Orders in Council made under the Representation of the People Act, 1918.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Further time for counting votes. 8 Geo. 5. c. 64.

1. Subsection (3) of section twenty-three of the Representation of the People Act, 1918 (which enables provision to be made for the postponement of the counting of the votes in the case of elections held during the war and a period of twelve months thereafter), shall have effect as though "eleven days"

were substituted for "eight days," and in reckoning time for the purposes of that subsection, or any Order in Council made thereunder, Sunday, Christmas Day, Good Friday, and any day set apart for a public fast or public thanksgiving, shall be excluded.

Exclusion of s. 1 of Rules Publication Act. 56 & 57 Vict. c. 66.

2. Section one of the Rules Publication Act, 1893, shall not apply, and shall be deemed never to have applied, to Orders in Council made under the Representation of the People Act, 1918, and accordingly any such Orders which before the passing of this Act have taken effect provisionally in accordance with the Rules Publication Act, 1893, shall have effect as though they had been made as final Orders with full effect as from the date on which they were made.

Short title.

3. This Act may be cited as the Representation of the People (Amendment) Act, 1918, and the Representation of the People Act, 1918, and this Act may be cited together as the Representation of the People Acts, 1918.

CHAPTER 51.

An Act to make further provision with respect to pensions payable to police constables and their widows.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of power to grant pensions to widows of constables.

1.—(1) Where a man to whom this section applies, that is to say:—

(*a*) a constable (including a re-engaged pensioner) who was serving in a police force on the first day of September nineteen hundred and eighteen;

(*b*) a member of a police force who having been called out as a reservist, or having entered or re-entered, enlisted or re-enlisted in any of His Majesty's naval, military, or air forces for the purposes of the present war was on the said first day of September serving in any such force;

(*c*) a constable who having joined a police force after the said first day of September has completed five years' approved service

dies, or has, on or after the said first day of September, died, whilst serving in a police force or in any of His Majesty's naval, military, or air forces for the purposes of the present war, or whilst in receipt of a pension from a police authority, or in

consequence of any disease or injury on account of which he retired from the police force, the police authority shall grant out of the pension fund to his widow (being a woman whom he married before he retired from the police force) a pension of twenty-six pounds a year, or if the constable had attained the rank of inspector thirty-two pounds a year, or if the constable had attained a rank higher than that of an inspector, forty pounds a year:

Provided that if the widow is in receipt of a pension payable out of naval, military, or air-force funds in pursuance of any Royal Warrant or Order in Council, then—

(i) if the pension payable out of such funds is equal to or exceeds the amount prescribed by this section, no pension shall be payable under this section;

(ii) if the pension payable out of such funds is less than the amount prescribed by this section, the pension payable under this section shall be equal to the difference.

(2) Where a pension is granted under this Act to the widow of a constable to whom a gratuity has been granted on retirement from the police force, the pension shall be payable as from such date after the death of the constable as the police authority may determine.

(3) For the purposes of this section, the expressions "police authority," "police force," and "pension fund," as respects the City of London mean the mayor, aldermen and commonalty of the City of London in common council assembled, the city police force, and the superannuation fund.

Further provisions as to pensions to widows of constables. 53 & 54 Vict. c. 45.

2.—(1) Paragraph (6) of the First Schedule to the Police Act, 1890, shall have effect as if the amounts of pension specified in section one of this Act were substituted for the amounts of pension specified in that paragraph, and in subsection (3) of section two of that Act the words "within twelve months" shall be repealed.

(2) Where the widow is one to whom a pension or gratuity may be granted under section two of the Police Act, 1890, the police authority shall not grant her a pension or gratuity under that section unless she accepts the same in lieu of a pension under this Act.

(3) A pension payable to a widow under this Act or under section two of the Police Act, 1890, shall, if at any time she re-marries, be suspended, but in the event of her again becoming a widow shall be restored on proof to the satisfaction of the police authority that her circumstances are such that the pension is necessary for her support, and that she is of good character and deserving of bounty from public funds, and accordingly in paragraph (9) of the First Schedule to that Act the words "remains a widow, and" shall be repealed, and that paragraph as so amended shall apply to pensions payable under this Act.

(4) Subsection (2) of section fifteen of the Police Act, 1890, shall, in England and Wales, subject to the necessary modifications, extend to a pension payable, whether under that Act or under this Act, to the widow of a constable who has served in more than one police force.

Repeal of limitation on pensions payable to constables appointed to offices remunerated out of public funds.
6 & 7 Geo. 5. c. 31.

3. Subsection (2) of section thirteen of the Police Act, 1890, and section one of the Police, Factories, &c. (Miscellaneous Provisions) Act, 1916, which limit the amount of the pension payable to constables who are appointed to offices remunerated out of public funds are hereby repealed.

Reckoning of service in naval, military, and air forces as approved service.
4 & 5 Geo. 5. c. 80.
5 & 6 Geo. 5. c. 41.

4. The consent of the Chief Officer of Police referred to in subsection (1) and subsection (2) of section two of the Police Constables (Naval and Military Service) Act, 1914, as amended by the Police (Emergency Provisions) Act, 1915, may, in the case of any man who has entered, re-entered, enlisted or re-enlisted in any of His Majesty's naval, military or air forces, be given after the time when he so entered, re-entered, enlisted, or re-enlisted, and when given after that time shall, for the purposes of the enactments relating to pensions and gratuities, have the same effect as if the consent had been given before that time.

Application to Scotland.
53 & 54 Vict. c. 67.

5. This Act shall, except as otherwise expressly provided, apply to Scotland with the substitution for references to the Police Act, 1890, and particular provisions of that Act of references to the Police (Scotland) Act, 1890, and the corresponding provisions of that Act.

Short title and construction.

6.—(1) This Act may be cited as the Police (Pensions) Act, 1918.

(2) This Act shall in its application to police forces to which the Police Act, 1890, and the Police (Scotland) Act, 1890, apply, be construed as one with those Acts respectively.

CHAPTER 52.

An Act to make provision with respect to the searching and boring for and getting Petroleum, and for purposes connected therewith. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Prohibition on persons other than the Crown getting, &c., petroleum.

1. No person other than a person acting on behalf of His Majesty, or holding a licence under this Act for the purpose, shall search or bore for or get petroleum within the United Kingdom, and if any person gets petroleum in the United

Kingdom in contravention of this provision, he shall forfeit to His Majesty a sum equal to three times the value of any petroleum gotten by him.

Powers of Minister of Munitions.

2.—(1) The Minister of Munitions on behalf of His Majesty may grant licences conferring authority to search and bore for and get petroleum to such persons and upon such terms and conditions as the Minister of Munitions may think fit:

Provided that nothing in this Act shall be construed as conferring on any person any right to enter on or interfere with land for the purpose of searching or boring for or getting petroleum which he does not enjoy apart from this Act, or shall prejudice or affect the rights, if any, of any person interested in any land in respect of petroleum gotten through or from the land in which he is so interested.

(2) Where any such licence is granted a copy thereof shall be laid before Parliament as soon as may be after the grant thereof.

Powers to inspect plans of mines.

3.—(1) For the purpose of ascertaining on behalf of the Minister of Munitions the position of the workings, actual and prospective, of any mines or abandoned mines through or near which it is proposed to sink any shaft or borehole for the purpose of searching for or getting petroleum, any officer, appointed by the Director of the Geological Survey, shall have the same rights as to the production and examination of plans and sections kept in pursuance of sections twenty or twenty-one of the Coal Mines Act, 1911, or sections fourteen or nineteen of the Metalliferous Mines Regulation Act, 1872, as are by those Acts conferred on inspectors, and those sections shall apply accordingly.

1 & 2 Geo. 5. c. 50.
35 & 36 Vict. c. 77.

(2) Any person entitled to sink a shaft or borehole for the purpose of searching for or getting petroleum shall before commencing to sink the same give notice in writing of his intention to the Director of the Geological Survey and shall keep a journal of any such shaft or borehole, and shall retain for a period of not less than six months such specimens of the strata passed through as may have been obtained in the course of the sinking thereof, either as cores or fragments, and shall allow the Director of the Geological Survey or any officer appointed by him to have free access to any such shaft or borehole whilst in process of being sunk, and to inspect all specimens so obtained and kept and the journals of such shafts and boreholes, and if any person fails to comply with any obligation imposed on him by this provision he shall on summary conviction be liable to a fine not exceeding fifty pounds.

Records of petroleum gotten.

4.—(1) Any person acting on behalf of His Majesty or holding a licence under this Act who gets petroleum shall keep and furnish to the Minister of Munitions a record of any petroleum gotten by him and made available for use, distinguishing the amount gotten from each separate borehole, and if any such person fails so to keep and furnish any such record, or knowingly furnishes a record which is false in any material particular, he

shall be liable on summary conviction to a fine not exceeding fifty pounds.

(2) The records so furnished to the Minister of Munitions in respect of any particular borehole shall be open to inspection by any person interested in land in the neighbourbood of the borehole.

Interpretation.

5.—(1) For the purposes of this Act the expression "petroleum" means all petroleum and its relative hydrocarbons (except coal and bituminous shales and other stratified deposits from which oil can be extracted by distillation) and natural gas, existing in its natural condition in strata.

(2) His Majesty may by Order in Council transfer to any Government Department or authority all or any of the powers conferred by this Act on the Minister of Munitions, and in such case references in this Act to the Minister of Munitions shall, as respects the powers so transferred, be construed as references to such other Government Department or authority.

Savings.

6.—(1) Nothing in this Act shall prejudice the right of any person who, at the passing of this Act, is using any supply of natural gas for any commercial purpose to continue to use the gas for that purpose.

(2) Nothing in this Act shall be construed as imposing any liability on any person where, in the course of mining or other lawful operations petroleum is set free.

Short title.

7. This Act may be cited as the Petroleum (Production) Act, 1918.

CHAPTER 53.

An Act to amend the Law relating to the Pay and Pensions of the Royal Irish Constabulary and Dublin Metropolitan Police and for other purpcses in connection with those Forces. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Alteration of rates of pay in certain ranks of the Royal Irish Constabulary and Dublin Metropolitan Police.
45 & 46 Vict. c. 63.
6 & 7 Geo. 5. c. 59.

1.—(1) The pay of county inspectors and district inspectors of the Royal Irish Constabulary shall be according to the rates specified in Part I. of the First Schedule to this Act instead of the respective rates fixed in pursuance of section two of the Constabulary (Ireland) Amendment Act, 1882, or specified in Part I. of the First Schedule to the Constabulary and Police (Ireland) Act, 1916 (in this Act referred to as "the Act of 1916").

(2) The pay of constables of the Royal Irish Constabulary shall be according to the rates specified in Part II. of the First Schedule to this Act instead of the rates specified in Part II. of the First Schedule to the Act of 1916.

(3) The pay of constables of the Dublin Metropolitan Police shall be according to the rates specified in the Second Schedule to this Act instead of the rates specified in the Second Schedule to the Act of 1916.

(4) Subject to the provisions of this Act any enactment relative to the pay of county inspectors, district inspectors or constables shall apply to pay at the rates authorised by this Act in like manner as it applies to pay at the rates actually in force at the passing of this Act.

(5) The schedule to the Constabulary (Ireland) Amendment Act, 1882 (so far as unrepealed), section one of the Act of 1916 and the First and Second Schedules to that Act are hereby repealed.

Extension of power to grant pensions to widows of constables.

2.—(1) Where a man to whom this section applies, that is to say :—

(*a*) a constable who was serving in either of the said police forces on the first day of September nineteen hundred and eighteen ;

(*b*) a constable of either of the said police forces who, having been called out as a reservist, or having entered or re-entered, enlisted or re-enlisted in any of His Majesty's naval, military, or air forces for the purposes of the present war, was on the said first day of September serving in any such force ;

(*c*) a constable who, having joined either of the said police forces after the said first day of September, has completed five years' service,

dies, or has, on or after the said first day of September, died whilst serving in the police force or in any of His Majesty's naval, military, or air forces for the purposes of the present war, or whilst in receipt of a pension from the police authority, or in consequence of any disease or injury on account of which he retired from the police force, the police authority shall grant to his widow (being a woman whom he married before he retired from the police force and in accordance with the regulations of the force) a pension not exceeding twenty-six pounds a year, or if the constable's annual pay in the police force was more than two hundred and sixty pounds, not exceeding one tenth of the amount of such pay yearly :

Provided that if the widow is in receipt of a pension payable out of naval, military, or air force funds in pursuance of any Royal Warrant or Order in Council, then—

(i) if the pension payable out of such funds amounts to or exceeds the amount prescribed by this section, no pension shall be payable under this section ;

(ii) if the pension payable out of such funds is less than the amount prescribed by this section, the pension payable under this section shall be equal to the difference.

(2) Where a pension is granted under this Act to the widow of a constable to whom a gratuity has been granted on retirement from the police force, the pension shall be payable as from such date after the death of the constable as the police authority may determine.

Further provisions as to pensions to widows of constables. 46 & 47 Vict. c. 14.

3.—(1) Paragraph (9) of the Second Schedule to the Constabulary and Police (Ireland) Act, 1883, in its application to a pension payable under section four of that Act to the widow of a constable who has died on or after the first day of September nineteen hundred and eighteen, or dies after the passing of this Act, shall have effect as if "twenty-six pounds" were substituted for "ten pounds."

(2) Where the widow is one to whom a pension or gratuity may be granted under section four of the Constabulary and Police (Ireland) Act, 1883, she shall not be entitled to a pension or gratuity under that section unless she accepts the same in lieu of a pension under this Act.

(3) A pension payable to a widow of a constable under this Act or under section four of the Constabulary and Police (Ireland) Act, 1883, shall, if at any time she remarries, be suspended, but in the event of her again becoming a widow shall be restored on proof to the satisfaction of the police authority that her circumstances are such that the pension is necessary for her support, and that she is of good character and deserving of bounty from public funds, and accordingly in paragraph (12) of the schedule to the said Act the words "remains a widow, and" shall be repealed, and that paragraph as so amended shall apply to pensions payable under this Act.

Allowances to widows of county inspectors or district inspectors. 4 & 5 Geo. 5. c. 54.

4.—(1) In paragraph (2) of the Third Schedule to the Constabulary and Police (Ireland) Act, 1914 (in this Act referred to as "the Act of 1914"), fifty pounds shall be substituted for thirty pounds as the maximum allowance that may be granted to the widow of a county inspector or district inspector of the Royal Irish Constabulary under section two of that Act.

(2) Where a county inspector or district inspector of the Royal Irish Constabulary without his own default loses his life from the effect of an injury received in the execution of his duty, the allowance granted to his widow under section two of the Act of 1914 may be in excess of the maximum amount fixed for such allowance in the Third Schedule to that Act as amended by this Act, so that the excess be not in any case greater than one half of that maximum amount.

Alteration of enactments relating to pensions and

5.—(1) In calculating the amount of the weekly allowance that may be granted under section one of the Irish Police (Naval and Military Service) Act, 1915, in respect of a married member

of the Royal Irish Constabulary or Dublin Metropolitan Police who, being a reservist, has been called out, or, not being a reservist, has joined His Majesty's Naval or Military Forces for the purposes of the present war, the weekly amount which that member was receiving from police funds at the time of his being so called out or joining shall, as from the first day of September nineteen hundred and eighteen, be computed as if the rates of pay authorised by this Act had been in force at that time, and as if any war bonus granted to the police force had then been payable, and the amount of any such weekly allowance may be altered so as to give effect to this provision. allowances and gratuities. 5 & 6 Geo. 5. c. 32.

(2) In the application of subsection (2) of section three of the Act of 1914 to any pension, allowance or gratuity granted after the first day of September nineteen hundred and eighteen, any reference to any schedule to the Act of 1914 shall be construed as a reference to the corresponding schedule to this Act, and any reference to the commencement of that Act shall be construed as a reference to the first day of September nineteen hundred and eighteen, but nothing in that subsection as so applied shall affect the operation of section two of the Police (Emergency Provisions) Act, 1915. 5 & 6 Geo. 5. c. 41.

(3) Section four of the Constabulary (Ireland) Act, 1908, which authorises pensions to be granted in certain circumstances to constables of the Royal Irish Constabulary, shall, with the substitution of the Chief Commissioner of the Dublin Metropolitan Police for the Inspector-General, apply as respects constables of the last-mentioned force in like manner as it applies as respects constables of the Royal Irish Constabulary. 8 Edw. 7. c. 60.

6. The consent of the police authority, referred to in subsection (3) of section one of the Irish Police (Naval and Military Service) Act, 1915, may, in the case of any man who has entered, re-entered, enlisted, or re-enlisted in any of His Majesty's naval, military, or air forces, be given after the time when he so entered, re-entered, enlisted, or re-enlisted, and when given after that time shall, for the purposes of the enactments regulating pensions and gratuities, have the same effect as if leave had been given before that time. Reckoning of service in naval, military, and air forces.

7.—(1) The rates of charge for district inspectors and head constables under section five of the Constabulary (Ireland) Act, 1874, shall be fixed and determined on an average of the entire force of district inspectors and head constables in the like manner and according to the like principles as the rates of charge for other ranks under that section as amended by any subsequent enactment, and so much of the said section as fixes the rates of charge for district inspectors and head constables shall cease to have effect. Amendment of 37 & 38 Vict. c. 80. s. 5.

(2) In fixing and determining the rates of charge for any ank under the said section as so amended, regard shall be had o all items of expenditure in connection with that rank.

Interpretation.

8. In this Act unless the context otherwise requires—

The expression "police authority" means in the case of the Royal Irish Constabulary the Inspector-General, and in the case of the Dublin Metropolitan Police the Chief Commissioner; and

The expression "constable" includes any head constable major, head constable, sergeant, acting sergeant and constable of the Royal Irish Constabulary, and any member of the Dublin Metropolitan Police not being of higher rank than chief superintendent.

Short title and commencement.

9. This Act may be cited as the Constabulary and Police (Ireland) Act, 1918, and shall come into operation on the expiration of one week from the day on which it passes, but the rates of pay authorised by this Act shall be deemed to have been in force as from the first day of September nineteen hundred and eighteen in the case of members of either of the said police forces who are serving therein on the commencement of this Act, or were serving therein at any time after the said first day of September and before the commencement of this Act.

SCHEDULES.

FIRST SCHEDULE.

Section 1 (1).

RATES OF PAY OF COUNTY INSPECTORS, DISTRICT INSPECTORS AND CONSTABLES OF THE ROYAL IRISH CONSTABULARY.

PART I.

COUNTY INSPECTORS.

£400 a year on appointment increasing by £20 a year to £500. In the case of any county inspector appointed to that rank before the 1st day of September 1918, his yearly salary as from that date shall be calculated as if this schedule had been in operation at the time of his appointment.

DISTRICT INSPECTORS.

Class.	Length of Service in Class.	Yearly Pay.
		£
1st class	6 years and upwards	340
	3 to 6 years	315
	Under 3 years	290
2nd class	5 years and upwards	240
	Under 5 years	215
3rd class		190

PART II. Section 1 (2).

CONSTABLES.

Rank.	Length of Service in Rank.	Weekly Pay.
		s.
Head Constable, Major	- - - - - -	61
Head Constable	4 years and upwards	60
	Under 4 years	56
Sergeant	4 years and upwards	51
	Under 4 years	49
Acting Sergeant	- - - - - -	47
Constable	20 years and upwards	45
	15 to 20 years	43
	11 to 15 years	42
	7 to 11 years	41
	5 to 7 years	39
	2 to 5 years	38
	6 months to 2 years	36
	Under 6 months	31

SECOND SCHEDULE.

RATES OF PAY OF CONSTABLES OF THE DUBLIN METROPOLITAN POLICE. Section 1 (3).

Rank.	Yearly Pay.
Chief Superintendent	£335 on appointment, increasing by £20 a year to £455 and then by one yearly increment of £5 to £460.
Superintendent	£285 on appointment, increasing by £14 a year to £355.
Inspector	£160 on appointment, increasing by £8 a year to £200.

Rank.	Length of Service in Rank.	Weekly Pay.
		s.
Station Sergeant	- - - - - -	58
Sergeant	6 years and upwards	55
	3 to 6 years	54
	Under 3 years	52
Constable	20 years and upwards	48
	15 to 20 years	47
	8 to 15 years	46
	3 to 8 years	44
	1 to 3 years	41
	Under 1 year	39
Supernumerary Constable	- - - - - -	32

SPECIAL PROVISIONS.

1. The foregoing rates shall extend to inspectors, sergeants of less than six years' service in rank, and constables in the Detective Division. As respects other members of that division the following special rates shall apply :—

Rank.	Pay.
Superintendent - -	£335 a year on appointment, increasing by £20 a year to £435.
Chief Inspector - -	£202 a year on appointment, increasing by £8 a year to £242.
Sergeants of six years' service and upwards in rank - - -	58*s.* a week.
Detective Officer - -	48*s.* a week.

2. In the case of a chief superintendent, superintendent, chief inspector or inspector appointed to his rank before the 1st day of September 1918, his yearly pay in that rank as from that date shall be calculated as if this schedule had been in operation at the time of his appointment.

3. Where a superintendent is appointed to the rank of chief superintendent, his yearly pay on appointment to that rank shall not be less than his yearly pay immediately before his appointment.

Amended by the Tithe Act 1925 (c. 87) and by the Tithe Act 1936 (c. 43)

CHAPTER 54.

An Act to amend the Tithe Acts, 1836 to 1891.

[21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Method of computation of tithe rent-charge.

1.—(1) The sum which on or before the first day of January, nineteen hundred and twenty-six, becomes payable under the Tithe Acts, 1836 to 1891, in respect of any tithe rentcharge, shall be the sum payable in respect of that rentcharge as ascertained by the septennial average prices published under the Corn Returns Act, 1882, in the month of January, nineteen hundred and eighteen.

45 & 46 Vict. c. 37.

(2) The Board of Agriculture and Fisheries shall, after the twenty-fifth day of December in the year nineteen hundred and twenty-five, and in each succeeding year, compute in the same manner as the septennial average is directed to be computed under the Corn Returns Act, 1882, and shall publish in the London Gazette in the month of January following the average price of each sort of British corn for the preceding fifteen years, and the sum payable under the Tithe Acts, 1836 to 1891, in respect

of any tithe rentcharge payable after the first day of January, nineteen hundred and twenty-six, shall be ascertained by the average prices so computed for the preceding fifteen years in substitution for the septennial average referred to in the Corn Returns Act, 1882.

Regulation of pension to retired incumbent. 50 & 51 Vict. c. 23.

2. A pension to a retired incumbent of a benefice, whether awarded before or after the passing of this Act, which under the Incumbents Resignation Act, 1871, Amendment Act, 1887, is variable shall from time to time vary with and be regulated by the average prices by which under this Act the sum payable in respect of any tithe rentcharge is ascertained.

Compulsory redemption of rentcharges exceeding twenty shillings.

3. A tithe rentcharge, notwithstanding that it exceeds twenty shillings, shall, on the application of the owner of the land charged therewith, and without the consent of the owner of the rentcharge, be directed by the Board of Agriculture and Fisheries to be redeemed under and in accordance with the Tithe Acts, 1836 to 1891, as amended by this Act, unless, owing to any exceptional circumstances, the Board otherwise direct.

Consideration for redemption.

4.—(1) The consideration money payable on the redemption of a tithe rentcharge on any land under the Tithe Acts, 1836 to 1891, or this Act, shall, in lieu of the amount authorised or directed by the Tithe Acts, 1836 to 1891, be such an amount as may be agreed by the owners of the land and of the rentcharge, and in default of such agreement as may, on the application of the owner of the rentcharge, or of the owner of the land or any part thereof, be determined by the Board of Agriculture and Fisheries, in accordance with the provisions contained in the First Schedule to this Act, to be fair compensation for the redemption.

(2) An agreement made under this section may provide, and, in default of such agreement, on the application of the owner of the land or any part thereof, the Board of Agriculture and Fisheries for the purpose of the redemption of a rentcharge for the redemption of which an application is made on or before the first day of January nineteen hundred and twenty-one may, if they think fit, determine, that the consideration money shall be discharged by an annuity payable yearly or half-yearly for a period not exceeding fifty years, consisting of interest at a rate not exceeding five per centum per annum on the consideration money, and of such sum as would be sufficient if the periodical payments thereof were accumulated at compound interest at a rate not exceeding four per centum per annum to produce an amount equal to the consideration money at the end of the said period, and in any such case the Board shall by order direct the discharge of the consideration money by such an annuity as aforesaid and shall charge the land therewith, and the order shall contain such provisions for giving effect to the agreement or determination and for protecting the interests of persons

sixty years substituted by Tithe Act 1925 s. 20(1)

interested in the rentcharge as the Board may think fit, and after payment of the first instalment of the annuity the rentcharge shall cease and be extinguished.

In the case of any such annuity payable to Queen Anne's Bounty on behalf of any benefice or cure, Queen Anne's Bounty, in determining the portion thereof payable year by year by way of income to the spiritual person entitled in respect of the benefice or cure, may make any necessary provision for securing that the portion accumulated shall at the end of the term produce an amount equal to the consideration money.

(3) An agreement by an owner of a rentcharge under this section shall not be valid—

(*a*) if made by a spiritual person entitled in respect of his benefice or cure, except with the consent of Queen Anne's Bounty, or, in the case of a rentcharge affected by the Welsh Church Act, 1914, of the Commissioners of Church Temporalities in Wales; or

4 & 5 Geo. 5. c. 91.

(*b*) if made by a person (not being a spiritual person so entitled), who is not empowered to sell the rentcharge unless he obtains the consent of some other person, except with the consent of that other person.

(4) This section shall not apply as respects any tithe rentcharge with respect to the redemption of which proceedings are pending at the passing of this Act.

Provision of money for redemption by limited owners. 9 & 10 Vict. c. 73.

5.—(1) So much of section eleven of the Tithe Act, 1846 (which enables a limited owner of land to charge on the land the consideration money and other moneys payable in respect of the redemption of a tithe rentcharge issuing out of the land), as fixes the rate of interest on the charge or requires an annual reduction of the charge, shall cease to have effect.

(2) Money applicable to the purchase of land to be settled or held to or on any uses or trusts, shall be applicable in or towards the redemption of a tithe rentcharge which is charged on land settled or held to or on the like uses or trusts.

Power to charge on land money payable for redemption of tithe rentcharge.

6.—(1) If the consideration money payable in respect of the redemption of a tithe rentcharge is not paid or discharged within one month after the same becomes payable, the Board of Agriculture and Fisheries, on the application of the owner of the rentcharge, may make an order in favour of the owner of the rentcharge, or other the person entitled under the Tithe Acts, 1836 to 1891, to receive the consideration money, charging the land with the payment of the amount of such consideration money and the costs properly incurred by the applicant in obtaining the charge, with such interest, by such instalments and with such directions for giving effect to the charge as the Board may think fit; and where a charge is so created then, after the payment of the half-yearly portion of the rentcharge which accrues due next subsequently to the time of the creation of the charge, the rentcharge shall cease and be extinguished.

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(2) A charge created under the provisions of this section or section four of this Act shall have priority over every other then existing charge and encumbrance affecting the land, whether created under the powers of an Act of Parliament or otherwise, and such a charge shall be a land charge within the meaning of the Land Charges Registration and Searches Act, 1888. 51 & 52 Vict. c. 51.

Payment of consideration money into court in certain circumstances.

7. Where any person fails to exercise within such time as the Board of Agriculture and Fisheries may direct the options given by section nine of the Tithe Act, 1846, as to the application of consideration money for redemption of a rentcharge, the consideration money may be paid into court in manner provided by that section.

Statutory declaration for purpose of redemption.

8.—(1) For the purposes of the redemption of tithe rentcharge the Board of Agriculture and Fisheries may require the owner of the rentcharge to make a statutory declaration stating—

(*a*) the nature and extent of his estate and interest in the rentcharge;

(*b*) the date and short particulars of the instrument under which his estate or interest is derived;

(*c*) the names and addresses of the trustees, if any, under such instrument; and

(*d*) the incumbrances, if any, affecting the rentcharge;

and the Board may accept a declaration made under this section for the purpose of the redemption.

(2) If the owner of a rentcharge fails to make a declaration as required in pursuance of this section the Board may direct the redemption money for the rentcharge to be paid into court as in a case where the owner is only entitled thereto for a limited estate.

Power of Queen Anne's Bounty to pay expenses of redemption.

9. Queen Anne's Bounty may pay or agree to pay out of redemption money payable to them in respect of any tithe rentcharge to which any spiritual person is entitled in respect of a benefice or cure such expenses of redemption of the rentcharge as they in their discretion may think fit, and may also pay out of any such redemption money the cost of redeeming any tithe rentcharge issuing out of any glebe land belonging to the spiritual person in respect of the same benefice or cure.

Corn rents, &c. 23 & 24 Vict. c. 93.

10.—(1) The powers of the Board of Agriculture and Fisheries under the Tithe Act, 1860, to convert corn rents into tithe rentcharges may be exercised at any time on the application in writing, of the owners of land liable to the payment of the major part in value of corn rents or of the persons to whom the major part in value of the corn rents are payable.

Repealed by Tithe Act 1936 s. 48 and Sch. 3 Sched.

(2) The tithe rentcharge to be awarded on the conversion of any corn rents shall be such as, in the opinion of the Board, is equal in capital value to the corn rents converted.

(3) The provisions of this Act which relate to redemption of tithe rentcharge, except the First Schedule, shall apply to corn

49 & 50 Vict. c. 54.

rents, rentcharges, and money payments (other than rentcharges payable under the Extraordinary Tithe Redemption Act, 1886) which are liable to redemption under the Tithe Acts, 1836 to 1891.

Short title, construction, and repeal.

11.—(1) This Act may be cited as the Tithe Act, 1918, and the Tithe Acts, 1836 to 1891, and this Act, may be cited together as the Tithe Acts, 1836 to 1918.

54 & 55 Vict. c. 8.

(2) In this Act the expression "owner" shall have the same meaning as in the Tithe Act, 1891.

(3) The enactments mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

SCHEDULES.

Sections 4, 10 (3).

FIRST SCHEDULE.

METHOD PRESCRIBED FOR ASCERTAINMENT OF COMPENSATION FOR REDEMPTION OF A TITHE RENTCHARGE.

1. The Board of Agriculture and Fisheries shall estimate the annual sum payable in perpetuity which is equal to the variable rentcharge payable under the Tithe Acts, 1836 to 1891, as amended by this Act, and the sum so estimated is in this Schedule referred to as the gross annual value.

2. The compensation for redemption shall be such sum as in the opinion of the Board is sufficient, after payment of the cost of investment, to produce when invested in Government securities a permanent annuity equal to the gross annual value after deducting from that value the average amount paid or payable by the tithe owner in respect of the rentcharge for the three years immediately preceding the date of the application to redeem on account of rates and land tax, and such sum not exceeding two and a half per cent. of the gross annual value as in the opinion of the Board represents the necessary cost of collection of the rentcharge.

3. For the purpose of the redemption of a rentcharge for the redemption of which an application is made on or before the first day of January, nineteen hundred and twenty-one, the gross annual value of the rentcharge shall be the original commuted amount thereof, and the compensation shall be twenty-one times that amount after such deductions therefrom as aforesaid.

SECOND SCHEDULE.

ENACTMENTS REPEALED. Section 11 (3).

Session and Chapter.	Short Title.	Extent of Repeal.
9 & 10 Vict. c. 73.	The Tithe Act, 1846 -	In section eleven, the words "after the yearly rate of four "pounds by the hundred" and the words "but so, never- "theless, that the charge upon "such land shall be lessened "in every year after the re- "demption of such rentcharge "by one-twentieth part at "least of the whole original "charge thereon."
23 & 24 Vict. c. 93.	The Tithe Act, 1860 -	In section one, the words from "at which the said corn rents "might be subjected" to "and "of the persons to whom a "major part in value of such "rents are payable." Section three.
41 & 42 Vict. c. 42.	The Tithe Act, 1878 -	Section four.
48 & 49 Vict. c. 32.	The Tithe Rentcharge Redemption Act, 1885.	In section three from "Provided always" to the end of the section.

CHAPTER 55.

An Act to make provision with respect to the grant of Superannuation Allowances to Teachers, and of Gratuities to their legal personal representatives, and to amend the Elementary School Teachers (Superannuation) Acts, 1898 to 1912. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Superannuation allowances to teachers.

1.—(1) Subject to the provisions of this Act, (including any rules made thereunder), the Board of Education (in this Act referred to as "the Board") may grant such superannuation

allowances as are hereinafter mentioned in this section to any teacher who—

(*a*) has attained the age of sixty years, and has either—

(i) been employed—

(A) for not less than thirty years in recognised or qualifying service ; and

(B) for not less than ten years, or, if he was employed in recognised service at the commencement of this Act, for not less than the prescribed number of years, in recognised service ; and

(C) for not less than the prescribed period after the commencement of this Act in recognised or qualifying service ; or

(ii) being a teacher to whom the Act of 1898 applied at the commencement of this Act, been employed in recognised service for a period equal in the aggregate to not less than half the number of years between the date on which he became a certificated teacher and the date on which he attained or will attain the age of sixty-five years ; or

(*b*) having completed ten years of recognised service and been employed in recognised service within the prescribed period before the date on which he applies for a superannuation allowance under this section, has, in the opinion of the Board, become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in recognised service.

(2) The superannuation allowances which may be granted under this section are—

(*a*) an annual superannuation allowance of an amount not exceeding one-eightieth of the average salary of the teacher in respect of each completed year of recognised service, or one-half of the average salary, whichever is the less ; and

(*b*) by way of additional allowance a lump sum not exceeding one-thirtieth of the average salary of the teacher in respect of each completed year of recognised service, or one-and-a-half times the average salary, whichever is the less.

(3) In the case of a woman teacher, who after ceasing in consequence of marriage to be employed in recognised service has subsequently returned to recognised service and satisfies the prescribed conditions, such number of years, not being less than twenty, as may be prescribed, shall be substituted for thirty years as the qualifying period of service.

Gratuities in cases of short service.

2. Where a teacher who is not qualified for the grant of an annual superannuation allowance has been employed in recog-

nised service for not less than the prescribed period after the commencement of this Act and within the prescribed period before the date on which he applies for a gratuity under this section and has, in the opinion of the Board, become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in recognised service, the Board may, subject to the provisions of this Act (including any rules made thereunder), grant to him a gratuity of an amount not exceeding one-twelfth of his average salary in respect of each completed year of recognised service.

Death gratuities to legal representatives of deceased teachers.

3.—(1) Subject to the provisions of this Act (including any rules made thereunder), the Board may grant to the legal personal representatives of any teacher who has been employed in recognised service for a period amounting in the aggregate to five years, of which not less than the prescribed part has been subsequent to the commencement of this Act, and dies while in recognised service, a death gratuity of an amount not exceeding the average salary of the teacher or the amount of the additional allowance which the Board might have granted to him if at the date of his death he had become permanently incapable of serving efficiently as a teacher in recognised service whichever is the greater :

Provided that a death gratuity shall not be granted in respect of any teacher who at the commencement of this Act was of the age of sixty years or upwards, or who fails to satisfy the Board in the prescribed manner that he was not of impaired health at the commencement of this Act.

(2) Where a teacher dies after having become qualified for the grant of an annual superannuation allowance, and the aggregate amount of the sums received or receivable by him up to the time of his death on account of annual superannuation allowance and additional allowance is less than the amount of his average salary, the Board may grant to his legal personal representatives a supplementary death gratuity not exceeding the difference between the amount of the average salary and the said aggregate amount.

Disqualification for benefits under Act.

4. The following teachers, that is to say—

(i) persons being or having been certificated teachers whose certificates had expired before the commencement of this Act, or who were at that date in receipt of any allowance under the Act of 1898 ; and

(ii) teachers who enter on recognised service for the first time after the commencement of this Act, and do not satisfy the Board in the prescribed manner of their physical capacity ; and

(iii) certificated teachers who give notice in the prescribed manner and within the prescribed time that they do not accept this Act ;

shall not be entitled to any benefits under this Act.

Re-employment of teachers.

5.—(1) If a teacher in receipt of an annual superannuation allowance is again employed at whatever age as a teacher in recognised service, the allowance shall cease as from the date on which he becomes so employed, without prejudice, however, to the power of the Board under this Act to grant to him subsequently a fresh annual superannuation allowance.

(2) A teacher who has been granted an additional allowance or a gratuity and who is again employed in recognised service shall, on his subsequent retirement from recognised service, be qualified, subject to the provisions of this Act (including any rules made thereunder), for the grant of an additional allowance or gratuity in respect of each completed year of recognised service subsequent to the date on which he becomes so employed:

Provided that the amount receivable in any such case by way of additional allowance or gratuity shall not exceed a sum equal to the difference between the amount which might have been granted by way of additional allowance or gratuity in respect of the aggregate service of the teacher and the sum already received.

(3) Where a teacher who has been granted an additional allowance or gratuity is again employed in recognised service, the Board may, subject to the provisions of this Act (including any rules made thereunder), grant a death gratuity to his legal personal representatives:

Provided that the amount of any such death gratuity shall not exceed a sum equal to the difference between the amount which might have been granted by way of death gratuity in respect of the aggregate service of the teacher and the amount paid by way of additional allowance or gratuity.

(4) If a teacher of any age in receipt of an annual superannuation allowance is employed in any Government employment or in the employment (otherwise than as a teacher in recognised service) of a local education authority, then, if the salary and emoluments received by him in respect of the employment are not less than his salary at the date on which he ceased to be in recognised service, the superannuation allowance shall be suspended during the employment, and if they are less than that salary then only so much of the allowance shall be paid to him as with the salary and emoluments of the employment is equal to that salary.

For the purposes of this section the expression "Government employment" means any employment the remuneration of which is paid out of the Consolidated Fund or out of moneys provided by Parliament.

No claim to superannuation allowances or gratuities as of right.

6. Nothing in this Act shall give any person an absolute right to any superannuation allowance or gratuity, and, except as in this Act provided, the decision of the Board on any question which may arise as to, or which may affect, the application of this Act to any person, or the qualification for any superannuation allowance or gratuity, or the amount of any

superannuation allowance or gratuity, or on any question which may arise as to the amount of the average salary of any teacher, shall be final.

Payment and assignment of allowances.

7.—(1) Every annual superannuation allowance shall be payable quarterly at such times and in such manner as the Treasury may determine.

(2) Every assignment of or charge on and every agreement to assign or charge any superannuation allowance or gratuity shall be void, and on the bankruptcy of a person entitled to any such allowance or gratuity the allowance or gratuity shall not pass to any trustee or other person acting on behalf of the creditors, but this provision shall be without prejudice to any order of the Court made under section fifty-one of the Bankruptcy Act, 1914, or under any corresponding enactment in Scotland or Ireland.

4 & 5 Geo. 5. c. 59.

Payment without probate in certain cases.

8. Where any sum not exceeding one hundred pounds is payable under this Act in respect of a superannuation allowance or gratuity granted to a deceased teacher or of a gratuity granted to the legal personal representatives of a deceased teacher, probate or other proof of title of the legal personal representatives may be dispensed with, and the sum may be paid or distributed to or among the persons appearing to the Board to be beneficially entitled to the personal estate of the deceased teacher, or to or among any one or more of those persons, or in the case of the illegitimacy of the teacher or of his children to or among such persons as the Board may think fit.

Provision as to allowance payable to persons mentally disabled.

9. Where any sum in respect of a superannuation allowance or gratuity is payable to any person under this Act, and the person to whom the sum is payable is certified by a justice or minister of religion and by a medical practitioner to be unable by reason of mental disability to manage his affairs, the Board may pay so much of the said sum as they think fit to the institution or person having the care of the disabled person, and may pay the surplus, if any, or such part thereof as the Board think fit, for or towards the maintenance and benefit of the wife or husband and relatives of the disabled person.

Provisions as to refusal, reduction, or suspension of allowance or gratuity.

10.—(1) Where a teacher who has applied for or who is in receipt of any superannuation allowance or gratuity, or in respect of whom a death gratuity has been applied for, has been guilty of such misconduct as, in the opinion of the Board, has rendered him, or would, if he had continued to serve as a teacher, have rendered him, unfit to remain in service as a teacher, the Board may, as the case may be, either refuse, grant at a reduced rate, reduce, or suspend the allowance or gratuity, and the Board may grant a superannuation allowance or gratuity at a reduced rate where they are of opinion that the defaults or demerits of the teacher to or in respect of whom it is granted justify a reduction.

Where the Board, in pursuance of the foregoing provision, have refused, granted at a reduced rate, reduced or suspended a superannuation allowance or gratuity, they may at any time thereafter, if they are of opinion that for any reason it is proper so to do, either grant the allowance or gratuity or pay it in full or remove the suspension.

(2) No superannuation allowance or gratuity shall be payable to any teacher who is not a British subject, and no death gratuity shall be payable in respect of any teacher not being a British subject.

Penalty for false representation and fraud.

11.—(1) If any person—

(*a*) for the purpose of obtaining for himself or any other person any superannuation allowance or gratuity personates any person or makes any false certificate, false representation, or false statement, or makes use of any false certificate or document, false representation, or false statement, knowing the same to be false; or

(*b*) by means of any such false certificate, false document, false representation, or false statement, or by personation or other fraudulent means obtains or attempts to obtain for himself or any other person any superannuation allowance or gratuity,

he shall be liable on conviction on indictment to imprisonment for a term not exceeding two years, and on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding twenty-five pounds.

(2) Any penalty for any offence under this section may be in addition to any refusal, reduction or suspension of the allowance or gratuity.

(3) Any reference in this section to the obtaining of a superannuation allowance or gratuity, shall include a reference to the obtaining of an increase of a superannuation allowance or gratuity, and to the preventing, or the obtaining the rescission of, the suspension of a superannuation allowance, and the obtaining of any sum in respect of a superannuation allowance or gratuity.

Provisions with respect to deferred annuities under the Act of 1898.

12.—(1) No teacher, other than a teacher who is not entitled to benefits under this Act, shall make any contributions towards a deferred annuity under the Act of 1898 in respect of service after the commencement of this Act, but where any teacher has made any such contributions in respect of service before that date he shall, notwithstanding that he thereafter ceases to make contributions, be entitled to a deferred annuity in respect of those contributions.

(2) As from the commencement of this Act, the deferred annuity fund established under the Act of 1898 shall cease to exist, and all moneys then belonging to that fund, and all moneys thereafter received by the National Debt Commissioners

on account of contributions towards deferred annuities under the Act of 1898, shall be applied by the National Debt Commissioners in purchasing, redeeming or paying off such descriptions of National Debt as the Treasury may direct, and all securities then belonging to that fund and all securities which may thereafter be acquired out of the moneys aforesaid shall be cancelled in such manner as the Treasury may direct.

(3) All deferred annuities under the Act of 1898 payable at any time after the date of the commencement of this Act shall be calculated in accordance with the tables in force at that date, and shall, in lieu of being paid out of the said deferred annuity fund, be charged on the Consolidated Fund and the growing produce thereof, and shall be paid by the National Debt Commissioners in such manner as the Treasury direct.

(4) The provisions of the Act of 1898 relating to deferred annuities shall have effect as if for references to contributions to the deferred annuity fund there were substituted references to contributions towards deferred annuities, and as if for references to payment out of the deferred annuity fund there were substituted references to payment by the National Debt Commissioners, and the following provisions of the Act of 1898, that is to say, the words "towards the payment of disablement allowances" in section two, subsection (2) of section three from the words "and be" to the end of the subsection, subsections (3), (4), (5) and (6) of section three, and section four, shall be repealed.

Amendment of Elementary School Teachers (Superannuation) Acts, 1898 to 1912.

13.—(1) The provisions of the Act of 1898 with respect to the grant of superannuation and disablement allowances shall, as from the commencement of this Act, cease to have effect as regards teachers entitled to benefits under this Act.

(2) Notwithstanding anything in paragraph (*a*) of subsection (2) of section one of the Act of 1898 (which relates to teachers' certificates), the Board may in any case in which they think proper so to do continue in force till the commencement of this Act any certificate which would otherwise expire in the period between the passing and the commencement of this Act.

(3) The words "or become in such a position as not to be in "pecuniary need of the allowance" in subsection (3) of section two of the Act of 1898 (which relates to the suspension, &c., of disablement allowances), shall be repealed.

2 & 3 Geo. 5. c. 12.

(4) Subsection (2) of section two of the Elementary School Teachers (Superannuation) Act, 1912 (which relates to the reconsideration of disablement allowances), shall have effect as if the word "more" were therein substituted for the word "less."

(5) Service after the commencement of this Act in an elementary school (not being a public elementary school) recognised by the Board as a certified efficient school shall not, unless the service is recognised service within the meaning of this Act, be recorded by the Board under the Act of 1898.

Provisions with respect to local pensions schemes.

14.—(1) The following provisions shall have effect with regard to pensions schemes :—

(*a*) A teacher who is not subject to a pensions scheme at the commencement of this Act shall not, while he is in recognised service, be subject to, or pay or be required to pay any contributions under, such a scheme :

(*b*) Where any pensions scheme applies to a teacher who is in recognised service at the commencement of this Act or who thereafter enters recognised service, he may, if he so thinks fit, make in the prescribed manner and within the prescribed time a declaration to the effect that he desires to withdraw from the scheme, and if he so makes such a declaration the scheme shall as from the date of the commencement of this Act or the date on which he entered recognised service, as the case may be, cease to apply to him :

(*c*) Where a person to whom a pensions scheme applies as aforesaid does not withdraw therefrom in accordance with the provisions of this section he shall not be entitled to any benefits under this Act :

(*d*) Where a teacher withdraws from a pensions scheme in accordance with the provisions of this section, he shall be entitled to be recouped by the persons having the management of the scheme in respect of his past contributions under the scheme in such manner and upon such terms as may, subject to the approval of the Treasury, be agreed upon between him and those persons, or in default of agreement, may be determined by the Treasury.

(2) In this section the expression "pensions scheme" means any scheme or arrangement established or carried on, whether under any Act of Parliament or otherwise, by a council having powers under the Education Acts or the governing body of a school under which payments by way of contribution to a fund or otherwise are made either by the council or governing body, as the case may be, or jointly by the council or governing body, as the case may be, and persons employed as teachers, with a view to providing benefits for those persons on disablement, retirement, attainment of any specified age, or death.

Power to make rules.

15.—(1) The Board may, with the consent of the Treasury, make rules for carrying this Act into effect, and those rules may in particular provide—

(*a*) For the manner in which, and the time within which, an application for a superannuation allowance or a gratuity is to be made :

(*b*) For the notice to be given to teachers of their option not to accept this Act, and the manner in which and time within which that option is to be exercised :

(*c*) For the notice to be given to teachers of their right to withdraw from a pensions scheme :

(*d*) For the manner in which and the time within which any application for the recognition of service as qualifying service is to be made to the Board :

(*e*) For the refusal or suspension of all or any part of a superannuation allowance or gratuity if the person to whom it is payable is wholly or partly maintained out of any public funds :

(*f*) For allowing any such service as may be recorded in the case of a certificated teacher by virtue of the provisions of the Elementary School Teachers (War Service Superannuation) Act, 1914, to be treated in the case of any teacher as recognised or qualifying service for the purposes of this Act, and for determining what salary a teacher is for the purpose of computing the average salary to be regarded as receiving during any such service : 4 & 5 Geo. 5. c. 66.

(*g*) For determining what salaries teachers are to be treated as receiving for the purposes of this Act during any periods of absence on sick leave, and how far such periods are to be treated as service for the purposes of this Act :

(*h*) For prescribing anything which under this Act is to be prescribed.

(2) All rules made under this section shall be laid as soon as may be before both Houses of Parliament.

Power of governing bodies to comply with conditions.

16. Notwithstanding any provision regulating the trusts or management of a school, the governing body of the school shall have power to fulfil any conditions which may be required to be fulfilled in order that service in that school may be recognised service for the purpose of this Act.

Exemption from the provisions of the National Insurance Act, 1911.

17. The employment in recognised service of any person who is entitled to benefits under this Act shall be deemed to be included among the excepted employments specified in Part II. of the First Schedule to the National Insurance Act, 1911. 1 & 2 Geo. 5. c. 55.

Interpretation.

18. In this Act, unless the context otherwise requires :—

The expression "service" means such service as is determined by the Board to be full-time service, but does not include service after the age of sixty-five years unless the Board in any special case allow such service to be treated as service for any of the purposes of this Act :

The expression "recognised service" means such service as is recognised by the Board for the purposes of this Act—

(i) in the capacity of a certificated or uncertificated teacher, or a teacher of a special subject, in or in connection with a public elementary school :

(ii) in the capacity of a certificated teacher or of a teacher of such other kind as may be prescribed in a school certified under Part IV. of the Children Act, 1908, under the Elementary Education (Blind and Deaf Children) Act, 1893, or under the Elementary Education (Defective and Epileptic Children) Act, 1899:

8 Edw. 7. c. 67.
56 & 57 Vict. c. 42.
62 & 63 Vict. c. 32.

(iii) in the capacity of a certificated or uncertificated teacher in a certified institution under the Mental Deficiency Act, 1913:

3 & 4 Geo. 5. c. 28.

(iv) in the capacity of a teacher in any other grant-aided school:

(v) in the capacity of a certificated teacher during any period before the commencement of this Act in any service which in his case was recorded by the Board under the Act of 1898, and, in the case of a teacher who was employed in such service at the commencement of this Act, in the capacity of a certificated teacher in such service during any period after that date:

(vi) in the capacity of a teacher in any school, not being an elementary school or a school certified under Part IV. of the Children Act, 1908, which though not grant-aided at the date of the service was grant-aided at the commencement of this Act, or becomes grant-aided within five years after that date:

(vii) in the capacity of a teacher during any period after the commencement of this Act in any other school being a school which is approved by the Treasury for the purposes of this provision and which—

(*a*) is not conducted for private profit; and

(*b*) is open to inspection by the Board and is shown to the satisfaction of the Board to be efficient; and

(*c*) is unable out of its own resources to maintain a satisfactory pensions scheme; and

(*d*) satisfies such other conditions as may be prescribed as necessary or desirable for securing the public interest:

(viii) subject to the prescribed conditions, in the capacity of a teacher during any period before the commencement of this Act in any other school, not being a school conducted for private profit, so, however, that not more than ten years service in any such school shall be recognised for the purposes of this Act:

The expression "qualifying service" means any employment, whether in the capacity of a teacher or otherwise, which the Treasury, on the recommendation of the

Board, may declare to be qualifying service for the purpose of calculating the period qualifying for a superannuation allowance:

The expression "grant-aided school" means a place of education (other than a university or university college) in receipt of a grant, or in respect of which a grant is made, out of moneys provided by Parliament from or by the Board or from or by any public department whose place has been taken by the Board:

The expression "average salary" means the average amount of the teacher's salary (exclusive, unless the Board otherwise direct, of fees or other emoluments) in respect of his recognised service for the five years of recognised service (whether continuous or not), next preceding the commencement of an annual superannuation allowance or the grant of an additional allowance or gratuity, or if the teacher has not been employed in recognised service for five years, then the average amount of salary exclusive as aforesaid during the period for which he has been so employed: Provided that rules under this Act may prescribe as respects teachers in schools which are not grant-aided the maximum salary which may be taken into account in calculating the average salary:

The expressions "certificated teacher" and "uncertificated teacher" mean respectively a teacher who is recognised under the regulations of the Board for the time being in force as a certificated teacher for public elementary schools, and a teacher who is so recognised as an uncertificated teacher for such schools:

The expression "the Act of 1898" means the Elementary School Teachers (Superannuation) Act, 1898, and includes a reference to that Act as amended by any subsequent enactment: 61 & 62 Vict. c. 57.

The expression "superannuation allowance" means any annual superannuation allowance, or additional allowance, payable under this Act, and the expression "gratuity" means any gratuity or any death gratuity payable under this Act:

The expression "prescribed" means prescribed by rules made under this Act.

Provision for expenses.

19. The expenses incurred by the Board in carrying this Act into effect shall be defrayed out of moneys provided by Parliament.

Extent, commencement, and short title.

20.—(1) This Act shall not extend to Scotland or Ireland.

(2) The Board may, with the consent of the Treasury, make orders extending any of the provisions of this Act, subject to such modifications as may appear to the Board necessary or desirable, to the Isle of Man or any of the Channel Islands:

Provided that no such order shall be made unless provision is made to the satisfaction of the Treasury for the payment out of moneys other than moneys provided by Parliament of such portion of any allowance or gratuity as is in their opinion attributable to service in the Isle of Man or Channel Islands.

(3) This Act shall come into operation on the first day of April, nineteen hundred and nineteen.

(4) This Act may be cited as the School Teachers (Superannuation) Act, 1918.

CHAPTER 56.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and seventeen and one thousand nine hundred and nineteen, and to appropriate the Supplies granted in this Session of Parliament. [21st November 1918.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

GRANTS OUT OF CONSOLIDATED FUND.

Issue of 10*l.* out of the Consolidated Fund for the service of the year ended 31st March 1917.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ended on the thirty-first day of March one thousand nine hundred and seventeen the sum of ten pounds.

Issue of 702,656,000*l.* out of the Consolidated Fund.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and nineteen the sum of seven hundred and two million six hundred and fifty-six thousand pounds.

Power for the Treasury to borrow.

3.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the

credit of the said sums, any sum or sums not exceeding in the whole seven hundred and two million six hundred and fifty-six thousand and ten pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and nineteen, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills. 40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Appropriation of Grants.

4. All sums granted by this Act and the other Acts mentioned in Schedule (A.) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by the said schedule, in the aggregate, to the sum of two thousand six hundred million eight hundred and ninety-four thousand eight hundred and seventy-seven pounds, are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A.), for the services and purposes expressed in Schedule (B.) annexed hereto. Appropriation of sums voted for supply services.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

In addition to the sums hereby granted out of the Consolidated Fund, there may be applied out of any money directed under section two of the Public Accounts and Charges Act, 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B.) annexed hereto the sums respectively set forth in the last column of the said schedule. 54 & 55 Vict. c. 24.

5.—(1) So long as the aggregate expenditure on naval, military and air services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any vote for those services, either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in Treasury may, in certain cases of exigency, authorise expenditure unprovided for; provided that the aggregate grants for the navy services, the army services, and for the air services respectively

be not exceeded.

aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the naval, military and air services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

Sanction for navy and army expenditure for 1916–1917 unprovided for. 6 & 7 Geo. 5. c. 71. 7 & 8 Geo. 5. c. 52.

6. Whereas under the powers given for the purpose by the Appropriation Acts, 1916 and 1917, surpluses arising on certain votes for the naval and military services respectively have been temporarily applied as shown in the accounts set out in Schedule (C.) to this Act:

It is enacted that the application of those surpluses as shown in the said accounts is hereby sanctioned.

Declaration required in certain cases before receipt of sums appropriated.

7. A person shall not receive any part of a grant which may be made in pursuance of this Act for half-pay or army, navy, air force, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by such warrant:

Provided that, whenever any such payment is made at more frequent intervals than once in a quarter, the Treasury may dispense with the production of more than one declaration in respect of each quarter.

Any person who makes a declaration for the purpose of this section, knowing the same to be untrue in any material particular, shall be guilty of a misdemeanor.

Short title.

8. This Act may be cited for all purposes as the Appropriation Act, 1918.

ABSTRACT

OF

SCHEDULES (A.) and (B.) to which this Act refers.

SCHEDULE (A.)

	£	s.	d.
Grants out of the Consolidated Fund - - -	2,600,894,877	0	0

SCHEDULE (B.)—Appropriation of Grants.

Section 4.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
1916-1917-1918.	£	s.	d.	£	s.	d.
Part 1. Army Excesses, 1916–1917	10	0	0	2,065,381	6	8
„ 2. Navy (Supplementary), 1917–1918 - - -	10	0	0	13,000,000	0	0
„ 3. Army (Supplementary), 1917–1918 - -	10	0	0	112,000,000	0	0
„ 4. Grant to Lady Maude -	25,000	0	0	—		
„ 5. Civil Services (Supplementary), 1917–1918 -	880,148	0	0	6,190	0	0
„ 6. Ministry of Munitions and Ordnance Factories, 1917–1918 - -	200	0	0	82,998,900	0	0
„ 7. Ministry of Shipping, 1917–1918 - -	100	0	0	94,999,900	0	0
„ 8. Ministry of Reconstruction - - - - -	1,000	0	0	—		
£	906,478	0	0	305,070,371	6	8
1918-1919.						
Part 9. Navy - - - -	17,000	0	0	1,700	0	0
„ 10. Army - - -	15,000	0	0	1,500	0	0
„ 11. Air Force - - -	7,000	0	0	700	0	0
£	39,000	0	0	3,900	0	0
Part 12. Civil Services, Class I. -	3,266,998	0	0	143,363	0	0
„ 13. Ditto, Class II. -	7,831,737	0	0	1,416,432	0	0
„ 14. Ditto, Class III. -	6,413,801	0	0	687,054	0	0
„ 15. Ditto, Class IV. -	25,540,978	0	0	28,575	0	0
„ 16. Ditto, Class V. -	1,291,421	0	0	144,120	0	0
„ 17. Ditto, Class VI. -	2,176,593	0	0	7,100	0	0
„ 18. Ditto, Class VII. -	21,704,189	0	0	507,700	0	0
Total Civil Services - £	68,225,717	0	0	2,934,344	0	0

1918–1919.	Sums not exceeding: Supply Grants. £	s.	d.	Appropriations in Aid. £	s.	d.
Part 19. Ministry of Munitions and Ordnance Factories -	1,100	0	0	1,100	0	0
„ 20. Ministry of Pensions, &c. -	8,000	0	0	500	0	0
„ 21. Revenue Departments, &c. £	31,714,582	0	0	686,020	0	0
„ 22. Naval and Military Operations, &c. (Vote of Credit) - - - £	600,000,000	0	0	—		
„ 23. Naval and Military Operations, &c. (Supplementary Votes of Credit) - - £	1,900,000,000	0	0	—		
GRAND TOTAL - £	2,600,894,877	0	0	308,696,235	6	8

SCHED. (A.)

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

	£	s.	d.
For the service of the year ended on the 31st day of March 1917 :—			
Under this Act - - - - -	10	0	0
For the service of the year ended on the 31st day of March 1918 :—			
Under Act 8 Geo. 5. c. 1 - - - -	906,468	0	0
For the service of the year ending on the 31st day of March 1919 :—			
Under Act 8 Geo. 5. c. 1 - - - -	645,867,000	0	0
Under Act 8 & 9 Geo. 5. c. 11 - - -	500,878,040	0	0
Under Act 8 & 9 Geo. 5. c. 37 - - -	750,587,359	0	0
Under this Act - - - - -	702,656,000	0	0
TOTAL -	£2,600,894,877	0	0

SCHED. (B.) PART 1.

SCHEDULE (B.)—PART 1.

Army Excesses, 1916–1917.

ARMY EXCESSES, 1916–1917.

	Sums not exceeding: Supply Grants. £	s.	d.	Appropriation in Aid. £	s.	d.
Sum granted to make good excesses of Army expenditure beyond the Grants, for the year ended on the 31st day of March 1917 - -	10	0	0	2,065,381	6	8

SCHEDULE (B.)—Part 2.

Sched. (B.) Part 2.

Navy (Supplementary), 1917–1918.

Navy (Supplementary), 1917–1918.

Sum granted and sum which may be applied as appropriation in aid in addition thereto to meet additional expenditure on Navy Services for the year ended on the 31st day of March 1918, viz. :—

		Sum not exceeding	
		Supply Grant.	Appropriation in Aid.
		£ s. d.	£
Vote 1.	Wages, &c., of Officers, Seamen and Boys, Coast Guard, and Royal Marines - -	10 0 0	13,000,000

SCHEDULE (B.)—Part 3.

Sched. (B.) Part 3.

Army (Supplementary), 1917–1918.

Army (Supplementary), 1917–1918.

Sum granted and sum which may be applied as appropriation in aid in addition thereto to meet additional expenditure on Army Services for the year ended on the 31st day of March 1918, viz. :—

		Sum not exceeding	
		Supply Grant.	Appropriation in Aid.
		£ s. d.	£
Vote 1.	Pay, &c., of the Army - - - -	10 0 0	112,000,000

SCHEDULE B.—Part 4.

Sched. (B.) Part 4.

Lady Maude.

Lady Maude.

	£
Grant to Lady Maude in recognition of the eminent services rendered by the late Lieut.-General Sir Frederick Stanley Maude, K.C.B., C.M.G., D.S.O., while commanding His Majesty's Forces during the campaign in Mesopotamia -	25,000

SCHED. (B.) PART 5.

SCHEDULE (B.)—PART 5.

Civil Services (Supplementary), 1917–1918.

CIVIL SERVICES (SUPPLEMENTARY), 1917–1918.

SCHEDULE of SUPPLEMENTARY SUMS granted to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1918, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL SERVICES.		
CLASS I.	£	£
For Expenditure in respect of Art and Science Buildings, Great Britain	4,000	—
For Expenditure in respect of Diplomatic and Consular Buildings, and for the Maintenance of certain Cemeteries Abroad	3,400	—
For Expenditure in respect of Ministry of Labour, Employment Exchange and Insurance Buildings, Great Britain	33,000	—
For Expenditure in respect of sundry Public Buildings in Great Britain, not provided for on other Votes	74,500	—
For Maintaining certain Harbours under the Board of Trade	800	—
For Rates and Contributions in lieu of Rates, &c., in respect of Government Property, and for Rates on Houses occupied by Representatives of Foreign Powers, and for Salaries and Expenses of the Rating of Government Property Department, and for a Contribution towards the Expenses of the London Fire Brigade	21,000	4,000
CLASS II.		
For the Salaries and Expenses of the Overseas Trade Department	2,085	—
For His Majesty's Foreign and other Secret Services	200,000	—
For the Salaries and Expenses of the General Board of Control for Scotland	17,442	—
For the Salaries and Expenses of the Office of the Commissioners of Charitable Donations and Bequests for Ireland	50	—

SCHED. (B.) PART 5. Civil Services (Supplementary), 1917–1918.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CLASS III.	£	£
For the Salaries and Expenses of the Office of Public Trustee	12	1,990
For the Salaries and Expenses of the Commissioner of Police, the Police Courts and the Metropolitan Police Establishment of Dublin	25	—
For the Expenses of Reformatory and Industrial Schools in Ireland	1,434	200
For the Maintenance of Criminal Lunatics in the Dundrum Criminal Lunatic Asylum, Ireland	500	—
CLASS IV.		
For Intermediate Education in Ireland, including the Teachers' Salaries Grants	50,000	—
CLASS VI.		
For the Salaries and other Expenses of Temporary Commissions, Committees, and Special Inquiries	10,000	—
For a Grant in Aid of the Government Hospitality Fund	3,000	—
CLASS VII.		
For the Salaries and Expenses of the National Health Insurance Joint Committee, including Sundry Grants in Aid	408,900	—
For the Payment of Grants towards the Cost of the Extension of Sanatorium Benefit to the Dependants of Insured Persons under the National Insurance Act, 1911, and of the Treatment of Tuberculosis generally	50,000	—
TOTAL £	880,148	6,190

SCHED. (B.) PART 6.

SCHEDULE (B.)—PART 6.

Ministry of Munitions, 1917–1918.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
MINISTRY OF MUNITIONS, &c., SUPPLEMENTARY, 1917–1918.	£	£
For the expenses of the Ministry of Munitions -	100	37,999,900
For the expenses of the Ordnance Factories, the cost of the production of which will be charged to the Army, Navy, Ministry of Munitions, and Indian and Colonial Governments, &c. - -	100	44,999,000
TOTAL - - - £	200	82,998,900

SCHED. (B.) PART 7.

SCHEDULE (B.)—PART 7.

Ministry of Shipping, 1917–1918.

MINISTRY OF SHIPPING, SUPPLEMENTARY, 1917–1918.

	Sums not exceeding	
	Supply Grants.	Appropriation in Aid.
	£	£
For the salaries and expenses of the Ministry of Shipping - - - - - -	100	94,999,900

SCHED. (B.) PART 8.

SCHEDULE (B.)—PART 8.

Ministry of Reconstruction.

MINISTRY OF RECONSTRUCTION, 1917–1918.

	Sums not exceeding	
	Supply Grants.	Appropriation in Aid.
	£	£
For the salaries and expenses of the Ministry of Reconstruction - - - - -	1,000	—

SCHEDULE (B.)—PART 9.

NAVY.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For wages &c., to 450,000 officers, seamen, and boys, coastguard, and royal marines -	1,000	100
2.	For victualling and clothing for the navy, including the cost of victualling establishments at home and abroad - - -	1,000	100
3.	For medical services, including the cost of medical establishments at home and abroad -	1,000	100
4.	For civilians employed on fleet services -	1,000	100
5.	For educational services - - -	1,000	100
6.	For scientific services - - -	1,000	100
7.	For the royal naval reserve, the royal fleet reserve, and the royal naval volunteers, &c.	1,000	100
8.	Sect. 1. For the personnel for shipbuilding, repairs, maintenance, &c., at dockyards and naval yards at home and abroad - - -	1,000	100
„	Sect. 2. For the matériel for shipbuilding, repairs, maintenance, &c., at dockyards and naval yards at home and abroad - -	1,000	100
„	Sect. 3. For contract work for shipbuilding, repairs, &c. - - - - -	1,000	100
9.	For naval armaments - - - -	1,000	100
10.	For works, buildings, and repairs at home and abroad, including the cost of superintendence, purchase of sites, grants in aid, and other charges connected therewith -	1,000	100
11.	For various miscellaneous effective services -	1,000	100
12.	For the Admiralty Office - - -	1,000	100
13.	For half-pay and retired pay - - -	1,000	100
14.	For naval and marine pensions, gratuities, and compassionate allowances - -	1,000	100
15.	For civil superannuation, compensation allowances, and gratuities - - - -	1,000	100
	TOTAL NAVY SERVICES - - £	17,000	1,700

SCHED. (B.) PART 10. Army.

SCHEDULE (B.)—PART 10.

ARMY.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the ARMY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the pay, &c., of the Army	1,000	100
2.	For the pay, &c., of the medical establishments and for medicines, &c.	1,000	100
3.	For the expense of the Special Reserve and of the Officers' Training Corps	1,000	100
4.	For grants and miscellaneous charges of the Territorial Force and Channel Islands and Colonial Militia, including the expense of permanent staff	1,000	100
5.	For establishments for military education	1,000	100
6.	For quartering, transport, and remounts	1,000	100
7.	For supplies and clothing	1,000	100
8.	For the Ordnance Department establishments and for general stores	1,000	100
9.	For warlike and engineer stores	1,000	100
10.	For works, buildings, and repairs, lands, and miscellaneous engineer services, including staff in connection therewith	1,000	100
11.	For miscellaneous effective services	1,000	100
12.	For the War Office	1,000	100
13.	For rewards; half-pay; retired pay; widows' pensions; and other non-effective charges for officers	1,000	100
14.	For Chelsea and Kilmainham hospitals; for out pensions; for rewards for distinguished service; for widows' pensions; and for other non-effective charges for warrant officers, non-commissioned officers, and men, &c.	1,000	100
15.	For civil superannuation, compensation, and additional allowances, gratuities, injury grants, &c.	1,000	100
	TOTAL ARMY SERVICES £	15,000	1,500

SCHEDULE (B.)—PART 11.

SCHED. (B.) PART 11.

AIR FORCE.

Air Force.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the AIR FORCE SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For the pay, &c., of the Air Force	1,000	100
2.	For the stores and supplies of the Air Force	1,000	100
3.	For the quartering and transport of the Air Force	1,000	100
4.	For the works, buildings, and lands of the Air Force	1,000	100
5.	For the expense of the Air Ministry	1,000	100
6.	For the miscellaneous effective services of the Air Force	1,000	100
7.	For the expense of the half-pay, pensions, and other non-effective services of the Air Force	1,000	100
	TOTAL AIR FORCE £	7,000	700

SCHEDULE (B.)—PART 12.

SCHED. (B.) PART 12.

CIVIL SERVICES.—CLASS I.

Civil Services. Class I.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

	Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
	£	£
1. For expenditure in respect of royal palaces, including a grant in aid	57,800	3,175
2. For expenditure in respect of Osborne	11,000	2,150
3. For expenditure in respect of the royal parks and pleasure gardens	101,050	12,900
4. For expenditure in respect of the Houses of Parliament buildings	54,100	355

SCHED. (B.) PART 12. Civil Services. Class I.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
5.	For expenditure in respect of miscellaneous legal buildings, Great Britain - -	48,500	735
6.	For expenditure in respect of Art and Science buildings, Great Britain - - -	65,800	1,030
7.	For expenditure in respect of diplomatic and consular buildings, and for the maintenance of certain cemeteries abroad - - - -	39,800	3,850
8.	For expenditure in respect of Customs and Excise, Inland Revenue, Post Office and Telegraph buildings in Great Britain, and certain Post Offices abroad - - -	489,300	3,600
9.	For expenditure in respect of Ministry of Labour, Employment Exchange, and Insurance buildings, Great Britain - -	371,100	2,725
10.	For expenditure in respect of sundry public buildings in Great Britain not provided for on other votes - - - - -	775,250	47,650
11.	For the survey of the United Kingdom, and for minor services connected therewith -	57,650	14,800
12.	For maintaining certain harbours under the Board of Trade and for grants for harbours -	5,963	2,700
13.	For constructing a new harbour of refuge at Peterhead - - - - -	9,943	—
14.	For rates and contributions in lieu of rates, &c., in respect of Government property, and for rates on houses occupied by Representatives of Foreign Powers, and for salaries and expenses of the Rating of Government property department, and for a contribution towards the expenses of the London Fire Brigade -	942,000	39,193
15.	For the expenditure in respect of public buildings in Ireland, for the maintenance of certain parks and public works, and for the maintenance of drainage works on the River Shannon - - - -	189,400	8,500
16.	For payments under the Tramways and Public Companies (Ireland) Act, 1883, &c., the Railways (Ireland) Act, 1896, the Marine Works (Ireland) Act, 1902, and for other purposes connected with Irish railways - -	48,342	—
	TOTAL CIVIL SERVICES, CLASS I. - £	3,266,998	143,363

SCHEDULE (B.)—Part 13.

Sched. (B.) Part 13.

CIVIL SERVICES.—Class II.

Civil Services, Class II.

Schedule of Sums granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919 ; viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the offices of the House of Lords	44,567	2,000
2.	For the salaries and expenses of the House of Commons	279,898	8,200
2A.	For the salaries and expenses of the War Cabinet	10,000	—
3.	For the salaries and other expenses in the department of His Majesty's Treasury and subordinate departments, including expenses in respect of advances under the Light Railways Act, 1896	129,895	3,454
4.	For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and subordinate offices	253,651	5,425
5.	For the salaries and expenses of the department of His Majesty's Secretary of State for Foreign Affairs	65,547	7,000
6.	For the salaries and expenses of the department of His Majesty's Secretary of State for the Colonies, including a grant in aid of certain expenses connected with Emigration	58,626	—
7.	For the salaries and expenses of the department of His Majesty's most Honourable Privy Council	9,789	3,000
8.	For the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments (including a supplementary sum of 1,000,000*l.*)	1,380,253	27,430
8A.	For the salaries and expenses of the Department of Overseas Trade	114,297	—
9.	For the salaries and expenses of certain services transferred from the Mercantile Marine Fund and other services connected with the Mercantile Marine, including Merchant Seamen's Fund Pensions	115,887	107,150
10.	For meeting the deficiency of income from fees, &c., for the requirements of the Board of Trade, under the Bankruptcy Act, 1914	7	91,895
10A.	For a grant to the Interim Forest Authority	100,000	—
11.	For the salaries and expenses of the Board of Agriculture and Fisheries, of the Agricultural Wages Board, and of the Royal Botanic Gardens, Kew, including certain grants in aid	452,265	161,044
12.	For the salaries and expenses of the Charity Commission for England and Wales	28,848	—

SCHED. (B.) PART 13. Civil Services, Class II.

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
13.	For the salaries and expenses of the Department of the Government Chemist	28,024	—
14.	For the salaries and expenses of the Civil Service Commission	36,992	—
14A.	For the salaries and expenses of the Conciliation and Arbitration Board for Government Employees	1,894	—
15.	For the salaries and expenses of the department of the Comptroller and Auditor General	69,356	3,202
16.	For the salaries and expenses of the Registry of Friendly Societies	23,642	1,100
17.	For the salaries and expenses of the Local Government Board	793,980	1,700
18.	For the salaries and expenses of the Board of Control (Lunacy and Mental Deficiency), England	145,694	1,467
19.	For the salaries and expenses of the Mint, including the expenses of coinage, and for the expenses of the preparation of medals, dies for postage and other stamps, and His Majesty's seals	40	131,000
20.	For the salaries and expenses of the National Debt Office	13,471	2,662
21.	For the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments	21,550	—
22.	For the salaries and expenses of the establishment under the Public Works Loan Commissioners	12,050	500
23.	For the salaries and expenses of the department of the Registrar General of Births, &c., in England	47,535	16,270
24.	For stationery, printing, paper, binding, and printed books for the public service, for the salaries and expenses of the Stationery Office, and for sundry miscellaneous services, including reports of Parliamentary Debates (including a supplementary sum of 405,000*l.*)	1,575,734	751,000
25.	For the salaries and expenses in the office of His Majesty's Woods, Forests, and Land Revenues	20,567	—
26.	For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings	164,340	—
27.	For His Majesty's foreign and other secret services (including a supplementary sum of 500,000*l.*)	1,000,000	—
28.	For the salaries and expenses of the office of His Majesty's Secretary for Scotland and subordinate offices, expenses under the Inebriates Acts, 1879 to 1900, and expenses under the Private Legislation Procedure (Scotland) Act, 1899	18,628	510
29.	For the salaries and expenses of the Board of Agriculture for Scotland, including certain grants in aid	80,159	21,330
30.	For the salaries and expenses of the Fishery Board for Scotland, and for grants in aid of piers or quays	20,250	843

SCHED. (B.) PART II. Civil Services, Class II.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
31.	For the salaries and expenses of the General Board of Control for Scotland	30,348	490
32.	For the salaries and expenses of the department of the Registrar General of Births, &c., in Scotland	7,909	1,000
33.	For the salaries and expenses of the Local Government Board for Scotland, and also for expenses in respect of advances under the Housing Act, 1914	81,537	25,000
34.	For the salaries and expenses of the household of the Lord Lieutenant of Ireland	3,104	—
35.	For the salaries and expenses of the offices of the Chief Secretary to the Lord Lieutenant of Ireland, in Dublin and London, and of the Inspectors of Lunatic Asylums, and expenses under the Inebriates Acts	24,277	308
36.	For the salaries and expenses of the department of agriculture and other industries, and technical instruction for Ireland, and of the services administered by that department, including sundry grants in aid and the expenses of the Agricultural Wages Board for Ireland	169,464	23,139
37.	For the salaries and expenses of the office of the Commissioners of Charitable Donations and Bequests for Ireland	1,932	48
38.	For the Congested Districts Board for Ireland, including sundry grants in aid	169,750	1,815
39.	For the salaries and expenses of the Local Government Board in Ireland, including sundry grants in aid	133,022	7,300
40.	For the salaries and expenses of the Public Record Office in Ireland, and of the Keeper of State Papers in Dublin	6,807	—
41.	For the salaries and expenses of the Office of Public Works in Ireland	41,890	400
42.	For the salaries and expenses of the department of the Registrar General of Births, &c., and for the expenses of collecting emigration statistics in Ireland	14,037	1,200
43.	For the salaries and expenses of the general valuation and boundary survey of Ireland	30,224	8,550
	TOTAL CIVIL SERVICES, CLASS II. £	7,831,737	1,416,432

SCHED. (B.) PART 14.

SCHEDULE (B.)—PART 14.

Civil Services. Class III.

CIVIL SERVICES.—CLASS III.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries of the law officers department, the salaries and expenses of the department of the Solicitor for the affairs of His Majesty's Treasury and Procurator-General, and the department of Director of Public Prosecutions, for the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency -	84,675	13,875
2.	For certain miscellaneous legal expenses, including grants in aid of the expenses of the Incorporated Law Societies of England and Ireland - - - - -	32,704	—
3.	For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund - - - - -	292,215	63,420
4.	For the salaries and expenses of the office of Land Registry - - - -	36,876	—
5.	For the salaries and expenses of the office of Public Trustee - - - - -	10	148,102
6.	For the salaries and expenses connected with the County Courts - - - -	173,757	180,000
7.	For the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District, the contribution towards the expenses of the Metropolitan Police, the salaries and expenses of the Inspectors of Constabulary, and expenses in connection with Special Constables and the Police Reserve (including a supplementary sum of 1,200,000*l.*)	1,308,346	92
8.	For the expenses of the prisons in England, Wales, and the Colonies, including a grant in aid of certain expenses connected with Discharged Prisoners - - - - -	694,130	22,000
9.	For the salaries and expenses of the office of the Inspector of Reformatories and for the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools and in places of detention under the Children Act, 1908, in Great Britain - - -	413,243	34,000
10.	For the maintenance of criminal lunatics in the Criminal Lunatic Asylums at Broadmoor and Rampton - - - - -	57,671	1,170

SCHED. (B.) PART 14. Civil Services. Class III.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
11.	For the salaries and expenses of the Lord Advocate's department and other law charges, and the salaries and expenses of the Courts of Law and Justice in Scotland - -	76,319	58,000
12.	For the salaries and expenses of the office of the Scottish Land Court - - - -	7,186	—
13.	For the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh	42,368	—
13A.	For grants in respect of Police Expenditure in Scotland - - - - -	200,000	—
14.	For the salaries and expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics, defectives, and inmates of the State inebriate reformatory, and the preparation of judicial statistics -	98,035	6,650
15.	For criminal prosecutions and other law charges in Ireland, including a Grant in relief of certain expenses payable by statute out of local rates - - - - - -	59,293	300
16.	For such of the salaries and expenses of the Supreme Court of Judicature and of certain other legal departments in Ireland as are not charged on the Consolidated Fund - -	112,050	2,100
17.	For the salaries and expenses of the office of the Irish Land Commission - - -	798,897	49,500
18.	For the salaries, allowances, and expenses of various county court officers, and of magistrates in Ireland, and the expenses of revision	100,112	4,550
19.	For the salaries and expenses of the Commissioner of Police, the police courts and the metropolitan police establishment of Dublin	115,520	56,685
20.	For the expenses of the Royal Irish Constabulary - - - - - - -	1,443,422	41,910
21.	For the expenses of the General Prisons Board in Ireland, and of the establishments under their control; the registration of habitual criminals and the maintenance of criminal lunatics confined in district lunatic asylums -	127,656	2,000
22.	For the expenses of reformatory and industrial schools in Ireland - - - -	129,072	2,700
23.	For the maintenance of criminal lunatics in the Dundrum Criminal Lunatic Asylum, Ireland	10,241	—
	TOTAL CIVIL SERVICES, CLASS III. - £	6,413,801	687,054

SCHED. (B.) PART 15.

SCHEDULE (B.)—PART 15.

Civil Services. Class IV.

CIVIL SERVICES.—CLASS IV.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including sundry grants in aid	19,206,705	2,875
2.	For the salaries and other expenses of the British Museum, and of the Natural History Museum, including certain grants in aid	126,142	7,925
3.	For the salaries and expenses of the National Gallery, and of the National Gallery of British Art, Millbank, including a grant in aid for the purchase of pictures (including a supplementary grant of 11,750*l.*)	23,389	300
4.	For the salaries and expenses of the National Portrait Gallery, including a grant in aid for the purchase of portraits	3,779	—
5.	For the salaries and expenses of the Wallace Collection	4,012	5
6.	For the salaries and expenses in respect of the London Museum, Lancaster House	2,300	—
7.	For the salaries and expenses of the Imperial War Museum, including a grant in aid of purchases	19,000	—
8.	For sundry grants in aid of scientific investigation, &c., and other grants	54,241	—
9.	For the salaries and expenses of the Department of Scientific and Industrial Research, including the Fuel Research Station and the National Physical Laboratory	148,350	15,000
10.	For grants in aid of the expenses of certain Universities and Colleges in Great Britain, and of the expenses under the Welsh Intermediate Education Act, 1889	321,700	—
10A.	For special grants in aid of certain Universities, Colleges, Medical Schools, &c., to meet loss of income during the war	30,000	—
11.	For public education in Scotland, and for Science and Art in Scotland	3,041,545	—
12.	For the salaries and expenses of the National Gallery, Scotland, the Scottish National Portrait Gallery, and the Museum of Antiquities, including a grant in aid for the purchase of portraits	4,283	—
13.	For the expenses of the Commissioners of National Education in Ireland, including grants in aid of the Teachers Pension Fund, Ireland	2,203,104	700

SCHED. (B.) PART Civil Services Class IV

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
14.	For intermediate education in Ireland, including the Teachers' Salaries Grant - -	90,000	—
15.	For the expenses of the office of the Commissioners for managing certain school endowments in Ireland - - - - -	855	—
16.	For the salaries and expenses of the National Gallery of Ireland - - - - - -	1,830	—
17.	For the salaries and expenses of the Institutions of Science and Art in Dublin, and of the Geological Survey of Ireland, and Annual Grants to Schools and Classes of Science and Art and Technical Instruction, including sundry Grants in Aid, administered by the Department of Agriculture and Technical Instruction for Ireland - - - - -	163,393	1,770
18.	For grants under the Irish Universities Act, 1908	96,350	—
	TOTAL CIVIL SERVICES, CLASS IV. - £	25,540,978	28,575

SCHEDULE (B.)—PART 16.

SCHED. (B.) PART 16. Civil Services. Class V.

CIVIL SERVICES.—CLASS V.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For the expenses in connection with His Majesty's embassies, missions, and consular establishments abroad, and other expenditure chargeable to the Consular Vote - -	711,511	144,120
2.	For sundry colonial services, including certain grants in aid - - - - - -	514,610	—
3.	For the subsidies to certain Telegraph Companies - - - - - -	15,300	—
4.	For a grant in aid of the Revenue of the Island of Cyprus - - - - -	50,000	—
	TOTAL CIVIL SERVICES, CLASS V. - £	1,291,421	144,120

SCHED. (B.) PART 17.

SCHEDULE (B.)—PART 17.

Civil Services. Class VI.

CIVIL SERVICES.—CLASS VI.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding: Supply Grants. £	Sums not exceeding: Appropriations in Aid. £
1.	For superannuation, compensation, compassionate, and additional allowances, and gratuities under sundry Statutes, for compassionate allowances and gratuities awarded by the Treasury; and for the salaries of medical referees	794,542	—
2.	For certain miscellaneous expenses, including certain charitable and other allowances, Great Britain	50,509	7,100
3.	For hospitals and infirmaries and certain miscellaneous charitable and other allowances in Ireland, including sundry grants in aid	16,738	—
4.	For the salaries and other expenses of Temporary Commissions, Committees, and Special Inquiries	15,000	—
5.	For making good certain sums written off from the assets of the Local Loans Fund	2,455	—
6.	For the Ireland Development Grant (Grant in Aid)	185,000	—
7.	For a grant in aid of the Government Hospitality Fund	25,000	—
8.	For expenses under the Representation of the People Act, 1918 (including a supplementary sum of 750,000*l.*)	1,050,000	—
9.	For repayment to the Civil Contingencies Fund of certain miscellaneous advances	37,349	—
	TOTAL CIVIL SERVICES, CLASS VI. £	2,176,593	7,100

SCHEDULE (B.)—Part 18.

Sched. (B.) Part 18.

CIVIL SERVICES.—Class VII.

Civil Services. Class VII.

Schedule of Sums granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For Old Age Pensions in the United Kingdom, and for certain administrative expenses in connection therewith - - - -	12,085,000	—
2.	For the salaries and expenses of the National Health Insurance Joint Committee, including sundry grants in aid - - - -	696,798	—
3.	For the salaries and expenses of the Insurance Commission (England), and for sundry contributions and grants in respect of the cost of benefits and expenses of administration under the National Insurance Acts, 1911 to 1918 (including certain grants in aid) - -	5,270,685	—
4.	For the salaries and expenses of the Insurance Commission (Wales), and for sundry contributions and grants in respect of the cost of benefits and expenses of administration under the National Insurance Acts, 1911 to 1918 (including certain grants in aid) - -	349,686	—
5.	For the salaries and expenses of the Insurance Commission (Scotland), and for sundry contributions and grants in respect of the cost of benefits and expenses of administration under the National Insurance Acts, 1911 to 1918 (including certain grants in aid) - -	700,232	—
6.	For the salaries and expenses of the Insurance Commission (Ireland), and for sundry contributions and grants in respect of the cost of benefits and expenses of administration under the National Insurance Acts, 1911 to 1918 (including certain grants in aid) - -	371,010	—
7.	For the salaries and expenses of the Ministry of Labour and Subordinate Departments, including the contribution to the Unemployment Insurance Fund and repayments to associations pursuant to sections 85 and 106 of the National Insurance Act, 1911 - -	1,398,962	507,700

SCHED. (B.) PART 18.
Civil Services. Class VII.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
8. For the salaries and expenses of the audit staff under the National Insurance Act, 1911 -	102,900	—
9. For grants towards the cost of the extension of sanatorium benefit to the dependants of insured persons under the National Insurance Act, 1911, and of the treatment of tuberculosis generally	670,000	—
10. For the expenses of the Highlands and Islands (Medical Service) Board, and for a grant in aid of the Highlands and Islands Medical Service	43,848	—
11. For making good the deficiency on the Income Account of the Fund for Friendly Societies -	15,068	—
TOTAL CIVIL SERVICES, CLASS VII. - £	21,704,189	507,700

SCHED. (B.) PART 19.

SCHEDULE (B.)—PART 19.

Ministry of Munitions, &c.

MINISTRY OF MUNITIONS AND ORDNANCE FACTORIES.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
For the expenses of the Ministry of Munitions -	1,000	100
For the expenses of the Ordnance Factories, the cost of the production of which will be charged to the Army, Navy, Ministry of Munitions, and Indian and Colonial Governments, &c. - -	100	1,000
TOTAL MINISTRY OF MUNITIONS AND ORDNANCE FACTORIES SERVICES - £	1,100	1,100

SCHEDULE (B.)—PART 20.

SCHED. (B.) PART 20

MINISTRY OF PENSIONS, &c.

Ministry of Pensions, &c.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
For the salaries and expenses of the Ministry of Pensions, and for sundry contributions in respect of the administration of the Ministry of Pensions Act, 1916	1,000	100
For the salaries and expenses of the Ministry of Food	1,000	100
For the salaries and expenses of the Ministry of Shipping	1,000	100
For the salaries and expenses of the Ministry of National Service	1,000	100
For the salaries and expenses of the Ministry of Reconstruction	1,000	—
For the salaries and expenses of the National War Aims Committee	1,000	—
For the salaries and expenses of the Ministry of Blockade	1,000	—
For the salaries and expenses of the Ministry of Information	1,000	100
TOTAL £	8,000	500

SCHEDULE (B.)—PART 21.

SCHED. (B.) PART 21.

REVENUE DEPARTMENTS, &c.

Revenue Departments, &c.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several REVENUE DEPARTMENTS, &c., herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1919; viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and expenses of the Customs and Excise Department	2,597,918	143,200
2. For the salaries and expenses of the Inland Revenue Department	2,975,360	10,000
3. For the salaries and expenses of the Post Office including Telegraphs and Telephones	26,141,304	532,820
TOTAL REVENUE DEPARTMENTS £	31,714,582	686.020

SCHED. (B.) PART 22.

SCHEDULE (B.)—PART 22.

Naval and Military Operations, &c. (Vote of Credit)

NAVAL AND MILITARY OPERATIONS, &c. (VOTE OF CREDIT).

For defraying the expenses which may be incurred during the year ending the 31st day of March 1919, for general Navy, Army, and Air Services in so far as specific provision is not made therefor by Parliament; for the conduct of Naval and Military Operations; for all measures which may be taken for the security of the country; for assisting the food supply, and promoting the continuance of trade, industry, business, and communications, whether by means of insurance or indemnity against risk; the financing of the purchase and resale of foodstuffs and materials, or otherwise; for relief of distress; and generally for all expenses, beyond those provided for in the ordinary grants of Parliament, arising out of the existence of a state of war - - - - - - £600,000,000

SCHED. (B.) PART 23.

SCHEDULE (B.)—PART 23.

Naval and Military Operations, &c. (Supplementary Votes of Credit).

NAVAL AND MILITARY OPERATIONS, &c. (SUPPLEMENTARY VOTES OF CREDIT).

For defraying the expenses which may be incurred during the year ending the 31st day of March 1919, for general Navy, Army, and Air Services in so far as specific provision is not made therefor by Parliament; for the conduct of Naval and Military Operations; for all measures which may be taken for the security of the country; for assisting the food supply, and promoting the continuance of trade, industry, business, and communications, whether by means of insurance or indemnity against risk; the financing of the purchase and resale of foodstuffs and materials, or otherwise; for relief of distress; and generally for all expenses, beyond those provided for in the ordinary grants of Parliament, arising out of the existence of a state of war - - - - - - £1,900,000,000

SCHEDULE (C.)

Sched. (C.) Navy Services. Section 6.

Number of Vote.	NAVY SERVICES, 1916-17. VOTES.	Actual Receipts compared with Estimated Appropriations in Aid. Surpluses.	Deficits.
		£ s. d.	£ s. d.
1	Wages, &c., of Officers, Seamen, and Boys, Coast-guard, and Royal Marines	—	16,874,302 11 7
2 to 15	Other Navy Votes - -	14,968,323 11 0	—
	Net Deficit - -	£1,905,975 0 7	

Army Services.

Number of Vote.	ARMY SERVICES, 1916-17. VOTES.	Actual Receipts compared with Estimated Appropriations in Aid. Surpluses.	Deficits.
		£ s. d.	£ s. d.
1	Pay, &c., of the Army -	—	17,570,250 14 5
3	Special Reserve - -	—	100 0 0
15	Civil Superannuation, Compensation, and Gratuities	—	69 15 9
2 and 4 to 14.	Other Army Votes - -	19,635,811 16 10	—
	Add Surplus Appropriations in Aid not appriated by Parliament	—	10 0 0
		19,635,811 16 10	17,570,430 10 2
	Net Excess Receipts -	£2,065,381 6 8	

CHAPTER 57.

An Act to make provision for the better administration of the enactments relating to Naval, Military, and Air Force War Pensions, Grants, and Allowances, and for certain other purposes connected with such pensions, grants, and allowances. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Administrative expenses of committees. 7 & 8 Geo. 5. c. 14.

1.—(1) The administrative expenses of any local or joint committee (including the expenses of any sub-committee thereof), to an amount approved by the Minister, shall, instead of being

defrayed in manner provided by section one of the Naval and Military War Pensions, &c. (Administrative Expenses) Act, 1917 (hereinafter referred to as "the Administrative Expenses Act"), be as from the first day of January, nineteen hundred and nineteen, defrayed out of moneys provided by Parliament.

(2) Every local committee and every joint committee shall submit for the approval of the Minister an estimate of the administrative expenses proposed to be incurred by the committee for any prescribed period, and may from time to time submit to him supplementary estimates.

The Minister shall consider all estimates submitted to him for his approval under this section, and shall, if and so far as he considers any such estimate reasonable, approve the estimate.

(3) For the purposes of the provisions of this section the administrative expenses of a local or joint committee shall include travelling expenses and compensation for loss of remunerative time in the case of members of the committee or any sub-committee thereof calculated in accordance with regulations made by the Minister subject to the approval of the Treasury.

Power of Minister with respect to framing of schemes, appointment, suspension, &c. of committees. 5 & 6 Geo. 5. c. 83.

2.—(1) For the purpose of securing the proper exercise and performance in any area of the powers and duties assigned to local committees by the Naval and Military War Pensions, &c., Act, 1915 (hereinafter referred to as "the principal Act"), the Minister may by order do any of the following things:—

(*a*) Require the council of any county or borough or urban district to frame a supplemental scheme to be approved by him for giving effect to any recommendation with respect to the amendment or modification of any scheme regulating the constitution of a committee, and in particular (without prejudice to the generality of the foregoing provision) as respects the council of a county for giving effect to any recommendation with respect to the division of the county into districts and the appointment of sub-committees for the districts:

(*b*) Require a local committee to appoint sub-committees for any special parts of their area:

(*c*) Require two or more local committees to appoint a joint committee, and determine the powers and duties which are to be delegated to any joint committee:

(*d*) Provide, by the amalgamation of existing committees or otherwise, for the establishment of a single committee to act for any two or more of the areas for which committees are required to be or may be established under the principal Act, or for an area consisting of any such area or areas and any part of any such area or areas:

(*e*) Exercise the power of appointing members of any committee in the case of failure by the council of any

county, borough, or district, or by any other body or person, to exercise the power :

(*f*) Where he is satisfied, after holding a public local inquiry, that any committee has been negligent in the exercise of its powers, or has made default in the performance of its duties, under the principal Act, suspend the committee for such time as may be specified in the order from the exercise of its functions or from the exercise of such of its functions as are specified in the order, or declare that the existing members of the committee have vacated their office :

(*g*) Where he is satisfied that any member of a committee is habitually absent from meetings of the committee, or where a committee represent to him that it is desirable with a view to securing the efficient discharge of the committee's functions that some member of the committee should cease to be a member, declare that the member has vacated his office.

The Minister shall not make an order under any of the first five paragraphs of this subsection except after consultation with the councils or committees concerned.

(2) Any order made under this section may contain such supplemental and consequential provisions (including modifications and amendments of the principal Act or any Act amending that Act) as may be necessary for the purpose of giving full effect to the order, and in particular in the case of an order providing for the suspension of a committee may contain provisions for authorising any persons to exercise in the place of the committee, while it is so suspended or pending the appointment of a new committee, the functions of the committee or such of those functions as are specified in the order or for the appointment of new members of the committee, as the case may be.

Where an order made under this section contains provisions modifying or amending any statutory enactment, the order shall be laid before each House of Parliament forthwith, and if either of those Houses within the next subsequent twenty-one days on which that House has sat next after the order is laid before it presents an Address to His Majesty against any of the modifications or amendments, His Majesty in Council may annul the order so far as it relates to the modifications or amendments against which the Address is presented, but without prejudice to the validity of anything previously done under the order.

(3) If in any case where the Minister has made an order under this section any council, committee, or other body, does not within such time, not being less than one month, as may be specified in the order, comply with the requirements of the order, the Minister may himself exercise in the place of the defaulting council, committee, or body the powers vested in

the council, committee, or body in relation to the matter with respect to which it has made default.

Amendment of s. 1 (2) of 7 & 8 Geo. 5. c. 14.

3.—(1) Where a council has failed to discharge in due course any of its functions under subsection (2) of section one of the Administrative Expenses Act, the Minister may by order declaring that the council has so failed appoint some person to discharge those functions in the place of the council, and the person so appointed shall by virtue of the order have power to discharge those functions accordingly.

(2) A declaration contained in any such order to the effect that a council has so failed shall be conclusive evidence of the fact.

Power of Minister to appoint additional members of committee

4. Notwithstanding anything in the principal Act or in any scheme made under that Act, the Minister may appoint such persons as he thinks fit to be additional members of a committee, so, however, that the additional members appointed by the Minister shall not be officials of the Ministry nor at any time exceed one-tenth of the total number of the members (including additional members) of the committee, and that the Minister in making appointments shall have regard to the desirability of preserving the representative character of the committee.

Power to make regulations as to proceedings of committees, &c.

5.—(1) The Minister may make general regulations for any of the following purposes:—

(*a*) For determining what classes of officers are required by committees for the proper discharge of their functions, and defining the general duties of the officers of committees and the general conditions under which officers may be appointed or removed by committees, and regulating the remuneration of such officers, and the provision of offices by committees:

Provided that the regulations shall provide that in all appointments of officers of committees preference shall be given to suitable candidates who have served in the naval, military, or air forces, or to the dependents of men who have so served:

(*b*) For authorising the attendance of officers of the Ministry at meetings of committees, and for providing that the records of committees shall be accessible to officers of the Ministry:

(*c*) For enabling officers of the Ministry on the directions of the Minister to hold local inquiries with respect to any matters the administration of which is vested in the Minister, and for the purpose of any such inquiries to summon and examine witnesses on oath:

(*d*) For prescribing the times at which, the manner in which, and the period for which, estimates of administrative expenses are to be submitted by committees:

(*e*) For regulating the constitution of sub-committees appointed by committees for any special parts of their areas:

(*f*) For prescribing the form in which the accounts of committees are to be kept, and providing for the audit of such accounts (including the disallowance of any items of expenditure in such accounts irregularly or unreasonably incurred, the surcharging of any items disallowed, and the recovery or remission at the discretion of the Minister of any amount surcharged) :

(*g*) For prescribing anything which under this Act is to be prescribed, and generally for carrying into effect the provisions of the principal Act ;

and it shall be the duty of committees and their officers to comply with any regulations made under this section, so far as they are affected thereby.

(2) Every regulation under this Act shall be laid before each House of Parliament forthwith, and if an address is presented to His Majesty by either House within the next subsequent twenty-one days on which that House has sat next after any such regulation is laid before it, praying that the regulation may be annulled, His Majesty in Council may annul the regulation, and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

Rules of committees

6.—(1) Every committee shall prepare rules for regulating their proceedings (including quorum, time and place of meeting, records, and the exercise generally of their powers and duties), and shall submit the rules for the approval of the Minister.

If within such time as the Minister may allow a committee does not prepare rules, or such rules as the Minister approves, the Minister may himself make rules for the committee, which shall have the like effect as though they were prepared by the committee and approved by the Minister.

(2) For the purpose of facilitating the preparation of rules the Minister shall prepare and issue a form of model rules.

Representation of Ministry of Pensions on Royal Patriotic Fund Corporation. 3 Edw. 7. c. 20

7.—(1) Paragraph 1 of the First Schedule to the Patriotic Fund Reorganisation Act, 1903 (which relates to the constitution of the Royal Patriotic Fund Corporation), shall have effect as though there were added at the end thereof the following words :

"(*g*) Two members appointed on the recommendation of the Minister of Pensions by His Majesty by warrant under the Sign Manual."

The two members to be appointed under the said paragraph 1 as amended by this section shall hold office for a term of three years but shall be eligible for re-appointment, and where any vacancy occurs in the office of any member so appointed, any person appointed to fill the vacancy shall hold office for three years.

(2) The two members to be so appointed as aforesaid shall be members of the executive committee of the said Corporation,

and paragraph 6 of the said First Schedule shall have effect as though "twenty-two members" were therein substituted for "twenty members."

Amendment as to constitution of special grants committee.
7 & 8 Geo. 5. c. 37.

8.—(1) Fifteen shall be substituted for twelve as the maximum number of the members of the special grants committee for the constitution of which provision is made by section two of the Naval and Military War Pensions, &c. (Transfer of Powers) Act, 1917.

(2) The Minister may make regulations with respect to the following matters:—

(*a*) The term of office, not being less than three years, of members of the special grants committee:

(*b*) The appointment of persons to fill casual or other vacancies on the committee.

(3) If it is represented to the Minister by the special grants committee that any member of the committee is habitually absent from the meetings of the committee, the Minister may declare that that person has vacated his office as a member of the committee.

(4) A person who has vacated office as a member of the special grants committee shall be eligible for re-appointment.

(5) If any persons belonging to the staff of the Ministry are assigned to the service of the special grants committee the person so assigned shall as regards that service, but not otherwise, be subject to the directions of the committee.

Duty of Minister to provide for care of neglected children of men dead or on service.

9.—(1) It shall be the duty of the Minister to make provision for the care of any children (including illegitimate children), being the children of officers or men in the naval, military, or air service of His Majesty who have died from causes arising out of their service during the present war or who are on active service, who by reason of their mothers being dead or for any other reason are suffering from neglect or want of proper care, and the Minister may out of any funds at his disposal for the purpose make grants for the purpose of making such provision as aforesaid.

(2) The Minister may, subject to such conditions as he thinks fit, provide for the performance by the special grants committee and other committees of his duty under this section.

(3) Any question which may arise with respect to the amount of any grant to be made under this section shall, if the Minister so directs, be referred to and determined by the special grants committee.

(4) Any child for the care of whom it is the duty of the Minister under this section to make provision may be committed to the care of the Minister by an order made under section twenty-one of the Children Act, 1908, as if the Minister were named in that section as a person to whose care a child or young person may be committed.

8 Edw. 7. c. 67.

(5) For the purposes of this section a child means any child to, or in respect of, whom a pension, allowance, or separation allowance is payable.

(6) The Minister, or where the duty of the Minister under this section is being performed by a committee the committee, shall in any case in which it is proposed in pursuance of the provisions of this section to place any child in any institution or under the care of any person endeavour to ascertain the religious denomination to which the child belongs, and no child shall be placed in an institution or under the care of a person not belonging to the same religious denomination as the child unless the persons having the management of the institution or the person under whose care the child is to be placed, as the case may be, give or gives such undertaking as seems to the Minister or the committee sufficient that the child shall be brought up in accordance with its own religious persuasion.

Where such an undertaking as aforesaid given by the persons having the management of any institution or by any person is not observed the Minister or committee, as the case may be, shall as soon as may be remove the child from the institution or from the care of that person.

Pensions in certain cases not to be taken into account for purposes of poor law relief.

10. Notwithstanding anything in any Act, a disabled man who has been discharged from the service and is in receipt of a disablement pension shall not be required to apply any part of that pension towards the relief and maintenance of a person not being his wife or child, and in granting relief to any person, other than a wife or child, whom any such disabled person is bound to maintain, the board of guardians shall not take into account any part of any such pension.

In this section the expression "disablement pension" means a pension other than a pension calculated on the basis of the earnings of the pensioner before the war.

Amendment of s. 3 of 7 & 8 Geo. 5. c. 14.

11. Any local committee established by virtue of the provisions of section three of the Administrative Expenses Act for a borough or urban district shall, if the Minister, after consultation with the local committee for the county, so directs, exercise the functions of a local committee set forth in paragraph (*f*) of section four of the principal Act, but unless the Minister so directs, those functions shall continue to be exercised as respects the borough or urban district by the local committee for the county in which the borough or urban district is situate, except so far as those functions may be delegated by the local committee of the county to the local committee of the borough or urban district.

Inclusion of airmen on committees. 7 & 8 Geo. 5. c. 54.

12. Section one of the Naval and Military War Pensions, &c. (Committees) Act, 1917 (which provides for the inclusion of disabled men among the members of committees), shall have effect as though for the words "naval or military service,"

wherever those words occur, there were substituted the words "naval, military, or air service," and any references in the provisions of any scheme which relate to the inclusion among the members of a committee of men discharged from the naval or military service or of the widow or other dependent of a man in the naval or military service to the naval or military service shall be construed as including a reference to the air service, and the scheme shall have effect accordingly.

Power to take possession of land. 5 & 6 Geo. 5. c. 8.

13. The power of making regulations under the Defence of the Realm (Consolidation) Act, 1914, as amended by any subsequent enactment, shall include power to make regulations authorising the Commissioners of Works to take possession of any land (including any buildings thereon) which the Minister may certify to be required for the purpose of accommodating the staff of the Ministry or of otherwise carrying into effect the principal Act.

Power of Minister to require information for purpose of determining pre-war earnings.

14.—(1) Where it is necessary, in order to determine the amount of any pension, grant or allowance to be awarded under any Order in Council or Royal Warrant to or in respect of a disabled person, to ascertain the pre-war earnings as defined by the order or warrant of that person, it shall be the duty of any person who was an employer of the disabled person during the period in respect of which the pre-war earnings of the disabled person are to be ascertained, and of any other person having any knowledge with respect to the financial circumstances of the disabled man during that period, on being so required by notice issued by or under the directions of the Minister, to furnish in accordance with the directions of the notice any information in his possession relating to those earnings or circumstances, and to produce to the person so specified any wages-books, records, or other documents in his possession containing any entries with respect to those earnings.

(2) If any person fails to comply with the provisions of this section, or furnishes any information which is false or calculated to deceive, he shall be liable on summary conviction to a fine not exceeding twenty pounds.

Amendment of 7 & 8 Geo. 5. c. 54, as to minimum number of disabled men to be included among members of committees.

15. For the purpose of securing the adequate representation of disabled men on committees the Minister may by order direct that such number as may be specified in the order shall as respects any committee be substituted for two as the minimum number of disabled men who are to be included in committees under subsection (1) and subsection (3) of section one of the Naval and Military War Pensions, &c. (Committees) Act, 1917, and where any such order is made that Act shall have effect accordingly.

Power to defray expenses in connection with associa-

16. In the event of the formation of a local war pensions committees association having objects and a constitution approved by the Minister, a local committee may pay as part

of its administrative expenses such sum as may be prescribed, not exceeding five pounds, as a contribution towards the expenses of such association and also, up to an amount approved by the Minister, the expenses of the attendance of representatives of the committee at meetings of the association. tion of committees.

17. In the application of this Act to Scotland the expression "board of guardians" means "parish council." Application to Scotland.

18.—(1) This Act may be cited as the War Pensions (Administrative Provisions) Act, 1918, and the Naval and Military War Pensions, &c. Acts, 1915 to 1917, the Naval and Military War Pensions, &c. (Transfer of Powers) Act, 1917, the Naval and Military War Pensions, &c. (Committees) Act, 1917, and this Act may be cited together as the War Pensions Acts, 1915 to 1918. Short title, interpretation, and repeal.

(2) In this Act, unless the context otherwise requires—

The expression "prescribed" means prescribed by regulations made under this Act;

The expression "Minister" means the Minister of Pensions, and the expression "Ministry" means Ministry of Pensions;

The expression "pension" does not include a service pension;

The expression "committee" means any committee established or appointed under the principal Act, including a sub-committee, and the expression "sub-committee" includes a district committee.

(3) This Act shall be construed as one with the principal Act, and, unless the context otherwise requires, any references in this Act to the principal Act, or to any provision of the principal Act which has been amended by any other enactment or is amended by this Act, shall be construed as references to the principal Act or that provision as amended by any other enactment or by this Act.

(4) The enactments mentioned in the Schedule to this Act are, except so far as relates to the administrative expenses of committees incurred before the first day of January, nineteen hundred and nineteen, hereby repealed to the extent specified in the third column of that Schedule.

SCHEDULE.

Section 18 (4).

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
7 & 8 Geo. 5. c. 14.	The Naval and Military War Pensions, &c. (Administrative Expenses) Act, 1917.	Section one; section three from "so however" to the end of the section; in subsection (1) of section eight the words "Local Government Board means the Secretary for Scotland"; subsection (2) of section eight and section nine.

CHAPTER 58.

An Act to authorise the taking possession of premises required, in connection with schemes of demobilisation, for Employment Exchanges and other purposes of the Ministry of Labour. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to take possession of premises for employmen exchanges. 5 & 6 Geo. 5. c. 8.

1. The power of making regulations under the Defence of the Realm Consolidation Act, 1914, as amended by any subsequent enactment, shall include power to make regulations authorising the Commissioners of Works, or, as respects Ireland, the Commissioners of Public Works in Ireland, with the consent of the Treasury, to take possession of any land, including buildings thereon, which the Minister of Labour may certify to be required, in connection with any scheme of demobilisation, for the purposes of employment exchanges or the accommodation of the staff of any department of the Ministry constituted for reinstating in civil life persons who, during the present war, have been serving in His Majesty's forces or otherwise engaged in work of national importance.

Short title

2. This Act may be cited as the Defence of the Realm (Employment Exchanges) Act, 1918.

CHAPTER 59.

An Act to make provision for determining the date of the termination of the present war, and for purposes connected therewith. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to determine date of termination of the present war.

1.—(1) His Majesty in Council may declare what date is to be treated as the date of the termination of the present war, and the present war shall be treated as having continued to, and as having ended on that date for the purposes of any provision in any Act of Parliament, Order in Council, or Proclamation, and, except where the context otherwise requires, of any provision in any contract, deed, or other instrument referring, expressly or impliedly, and in whatever form of words, to the present war or the present hostilities:

Provided that in the case of any such Act conferring powers on any Government Department, or any officer of any Government Department, exerciseable during the continuance of the present war, if it appears to His Majesty that it is expedient that the powers shall cease before the date so fixed as aforesaid, His Majesty in Council may fix some earlier date for the termination of those powers.

(2) The date so declared shall be as nearly as may be the date of the exchange or deposit of ratifications of the treaty or treaties of peace:

Provided that, notwithstanding anything in this provision, the date declared as aforesaid shall be conclusive for all purposes of this Act.

(3) His Majesty in Council may also similarly declare what date is to be treated as the date of the termination of war between His Majesty and any particular State.

Short title.

2. This Act may be cited as the Termination of the Present War (Definition) Act, 1918.

CHAPTER 60.

An Act to amend the Ministry of Munitions Act, 1915. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of purposes of Ministry.

1. The purposes of the Ministry of Munitions shall include the supervision and regulation of the diversion to the production of articles required in times of peace, of industries established

or utilised during the present war for the purpose of the production of war material, and all powers which may be exercised by the Minister of Munitions with a view to facilitating the supply of war material or otherwise for promoting the prosecution of the present war may be exercised by him with a view to securing that such diversion as aforesaid shall be carried into effect in such a manner as may be most conducive to the national interests, and all orders, requirements, directions, regulations, rules, and notices made or given by the Minister and in force at the passing of this Act shall, until they expire or are altered or revoked, continue in force as if this Act had been in force at the time when they were made or given.

Short title.

2. This Act may be cited as the Ministry of Munitions Act, 1918.

CHAPTER 61.

An Act for prescribing Minimum Rates of Wages during a limited period and for repealing certain provisions of the Munitions of War Acts. [21st November 1918.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Obligation to pay prescribed rates of wages for six months.

1.—(1) During the period of six months from the passing of this Act, any person who employs in any trade or industry a workman of a class to which a prescribed rate of wages as defined by this Act is applicable shall pay wages to the workman at a rate not less than the prescribed rate applicable to workmen of that class, or such other rate as may be substituted for the prescribed rate by an award of the interim court of arbitration constituted as hereinafter mentioned, or as respects all or any of the workmen of that class by an agreement or settlement approved by the Minister of Labour, and if he fails to do so he shall be guilty of an offence under this Act and liable to a fine not exceeding five pounds for each day or part of a day during which the offence continues:

Provided that such a person shall not be liable to be convicted of an offence under this Act if he proves that he did not know and that he could not with reasonable diligence have ascertained that the wages paid were less than the wages required under this section to be paid.

(2) An agreement for the payment of wages in contravention of this section or for abstaining to exercise any right of enforcing payment of wages in accordance with this section shall be void.

(3) The Minister of Labour may by order exclude from the provisions of this section any particular trade or industry or branch of a trade or industry or workmen of any class or

description mentioned in the order, but save as aforesaid this section shall apply to all trades and industries.

Arbitrators.

2.—(1) For the purposes of this Act the Minister of Labour may constitute an interim court of arbitration, consisting of persons representing employers, and persons representing workmen, and of independent persons from whom the chairman of the court and of every division thereof shall be selected.

(2) Any difference as to whether a workman is a workman of a class to which a prescribed rate of wages is applicable, or as to what is the prescribed rate of wages, or as to whether any rate should be substituted for the prescribed rate, or as to what is the substituted rate of wages, may be reported to the Minister of Labour by or on behalf of either of the parties to the difference, and the Minister shall thereupon consider the difference so reported and take any steps which seem to him expedient to promote a settlement of the difference, and where the Minister has failed to settle the difference by such steps as aforesaid he shall refer the matter for settlement to the interim court of arbitration, or, if in his opinion suitable means for settlement already exist in pursuance of an agreement made between employers and persons employed, for settlement in accordance with those means:

Provided that the Minister of Labour shall not refer for settlement in accordance with this section a difference as to whether any rate should be substituted for the prescribed rate unless he is satisfied that the report is made by or on behalf of a substantial proportion of the workmen to whom the prescribed rate in question is applicable, or by or on behalf of employers employing a substantial proportion of such workmen.

(3) Where an award determining or varying a rate has been so made by the interim court of arbitration, or an agreement or settlement for such purpose has been arrived at, the Minister of Labour may, on the advice of the interim court of arbitration, by order direct that the determination or variation effected by the award, agreement, or settlement shall be binding on all workmen to whom the prescribed rate in question is applicable and the employers of those workmen.

(4) The Minister of Labour may refer to the interim court of arbitration for advice any matter arising under this Act.

52 & 53 Vict. c. 49.

(5) The Arbitration Act, 1889, shall not apply to any reference under the provisions of this Act, but the Minister may make, or authorise the interim court of arbitration to make, rules regulating the procedure of that court, and those regulations may provide for the court sitting in two or more divisions, and for enabling questions as to the interpretation of any award to be settled without any fresh report or reference.

(6) Where before the passing of this Act any matter has been referred for settlement under the Munitions of War Acts, 1915 to 1917, and has not at that date been settled by the person or persons to whom it has been so referred, the Minister of

Labour may by order transfer the matter to the interim court of arbitration, and where any such matter has been so transferred the award of that court shall have effect as if the matter had been referred to the court under the foregoing provisions of this section.

(7) There shall be paid out of moneys provided by Parliament to any person being a member of the interim court of arbitration, and to any officers required in connection with that court, such remuneration and travelling or other expenses (including compensation for loss of time) as the Minister of Labour, with the approval of the Treasury, may determine, and there shall also be so paid any other expenses of the court to such an amount as may be sanctioned by the Treasury: Provided that the aggregate amount so expended shall not exceed thirty thousand pounds.

Powers of inquiry.

3.—(1) Any officer appointed by the Minister of Labour shall have power to enter at all reasonable times the premises of any establishment (other than a private dwelling-house not being a workshop) for the purpose of ascertaining whether the provisions of this Act are being observed as respects persons employed therein, and to make such examination and inquiry as may be necessary for any such purpose, and the owner of the establishment and any person engaged in the management or direction of the establishment shall furnish to such officer all such information, and shall produce for inspection all such wages books and other similar documents as the officer may reasonably require.

(2) If any person wilfully delays or obstructs an officer in the exercise of any powers under this Act or fails to give such information or produce such documents as aforesaid he shall be guilty of an offence under this Act and shall be liable to a fine not exceeding ten pounds.

(3) Every such officer shall be furnished with a certificate of his appointment and on applying for admission to any premises for the purposes of this section shall, if so required, produce his certificate.

Definition of prescribed rate of wages.

4.—(1) For the purposes of this Act the prescribed rate of wages shall be as follows:—

(*a*) As respects a man or boy employed in any trade or industry or branch of a trade or industry in a district the prescribed rate shall be the recognised time rate or other basis for determining wages (with any allowances for overtime, night work, week-end or holidays when worked and additional war bonuses or war advances) generally applicable on the eleventh day of November nineteen hundred and eighteen to that class of workmen in that trade or industry or branch thereof in that district:

(*b*) As respects a person employed in the sea service the prescribed rate shall be the rate payable on the said

date to persons of the class to which that person belongs:

(*c*) As respects a woman or girl employed in a trade or industry, or branch of a trade or industry, in a district on work of a class the wages paid for which by employers employing the majority of women or girls engaged on such work in the trade or industry or branch thereof in the district were on the said date regulated by an order under the Munitions of War Acts, 1915 to 1917, or an award, the prescribed rate shall be the time rate or other basis for determining wages (with any allowances for overtime, night work, week-end or holidays when worked and additional war bonuses or war advances) payable under or in consequence of the said order or award:

(*d*) As respects a woman or girl employed in a trade or industry or branch of a trade or industry in a district on work the wages paid for which were on the said date subject to an agreement between employers employing a majority of women or girls engaged on that work in the trade or industry or branch thereof in the district and one or more trade unions, the prescribed rate shall be the time rate or other basis for determining wages (with any allowances for overtime, night work, week-end or holidays when worked and additional war bonuses or war advances) payable under or in consequence of the agreement:

(*e*) As respects a woman or girl to whom neither of the last two paragraphs applies, the prescribed rate shall be the time rate or other basis for determining wages (with any allowances for overtime, night work, week-end or holidays when worked and additional war bonuses or war advances) paid on the said date by employers employing a majority of women or girls engaged on the same class of work in the trade or industry or branch thereof in the district in which she is employed, unless some other rate is fixed by the Minister of Labour on the advice of the interim court of arbitration in which case the rate so fixed shall be the prescribed rate:

Provided that—

(i) Where a woman or girl is employed on work of a class which before the war was customarily done by men, the prescribed rate shall be the time rate or other basis for determining wages (with any allowances for overtime, night work, week-end, or holidays when worked and additional war bonuses or war advances) payable to women and girls employed on such work on the said date; and

(ii) where arbitration proceedings have been commenced before the passing of this Act, and the rate which is the prescribed rate as herein-before defined is or has been altered by an award in those proceedings taking effect after the said eleventh day of November, the rate as so altered shall, as from the date when the award takes effect, be the prescribed rate.

Legal proceedings.

5.—(1) Proceedings for offences under this Act shall be taken before munitions tribunals of the second class in like manner as for offences under the Munitions of War Acts, 1915 to 1917, and the provisions of those Acts relating to munitions tribunals and proceedings before them, including the provisions as to appeals shall apply accordingly:

Provided that proceedings against an employer may be instituted by or on behalf of a trade union and any party to any such proceedings may appear by an officer of a trade union or federation of employers to which he belongs.

(2) In any proceedings under this Act for failure to pay wages as required by this Act the tribunal may, whether there is a conviction or not, order the employer to pay in addition to the fine (if any) such sum as appears to the tribunal to be due to the workman employed on account of wages, the wages being calculated at the prescribed or such substituted rate as aforesaid, and if in any such proceedings it appears to the tribunal that any question arises as to whether there is a prescribed or substituted rate applicable to the class to which the workman belongs or as to what is the prescribed or substituted rate for that class, the tribunal shall report the question to the Minister of Labour, who shall proceed thereon as if it were a difference reported to him by one of the parties to the difference.

Repeal of certain provisions of the Munitions of War Acts. 5 & 6 Geo. 5. c. 54. 5 & 6 Geo. 5. c. 99. 7 & 8 Geo. 5. c. 45.

6. Part I. of the Munitions of War Act, 1915 (which relates to the settlement of labour differences and the prohibition of strikes and lock-outs), and subsection (2) of section four of the same Act, and sections six, seven, and eight of the Munitions of War (Amendment) Act, 1916, and sections one and five of the Munitions of War Act, 1917, are hereby repealed.

Short title.

7. This Act may be cited as the Wages (Temporary Regulation) Act, 1918.

TABLE II.

A

TABLE

OF

The TITLES of the LOCAL and PRIVATE ACTS (including the PUBLIC ACTS of a Local Character) passed during the Session (arranged according to Chapter).

8 & 9 GEORGE 5.—A.D. 1918.

LOCAL ACTS.

The Titles to which the Letter **P.** *is prefixed are Public Acts of a Local Character.*

ROYAL ASSENT, 16th May 1918.

P. i. An Act to confirm certain Provisional Orders of the Local Government Board relating to Carnarvon Halifax and Wallasey. (*Local Government Board's Provisional Orders Confirmation (No. 1).*)

P. ii. An Act to confirm a Provisional Order under the Land Drainage Act 1914 relating to Lotting Fen in the County of Huntingdon. (*Land Drainage (Lotting Fen) Provisional Order Confirmation.*)

iii. An Act to amend the Nitrate Railways Company Limited (Conversion of Shares) Act 1891 and the Nitrate Railways Company Limited Act 1901 and for other purposes. (*Nitrate Railways Company Limited.*)

ROYAL ASSENT, 27th June 1918.

P. iv. An Act to confirm a Scheme of the Charity Commissioners for the application or management of the Charity consisting of the Congregational Chapel and Trust Property in the Parish of Westgate on Sea in the County of Kent. (*Westgate on Sea Congregational Chapel Charity Scheme Confirmation.*)

P. v. An Act to confirm a Provisional Order made by one of His Majesty's Principal Secretaries of State under the Provisional Order (Marriages) Act 1905. (*Provisional Order (Marriages) Confirmation.*)

P. vi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Motherwell Water (Supplementary Supply). (*Motherwell Water (Supplementary Supply) Order Confirmation.*)

vii. An Act to confer further powers upon the Brixham Gas Company and to authorise the Company to raise additional capital and for other purposes. (*Brixham Gas and Electricity.*)

viii. An Act to confer further powers on the Yorkshire Electric Power Company and to make further provisions with respect to the supply of electrical energy in the area of that Company. (*Yorkshire Electric Power.*)

ix. An Act for enabling Harrod's Stores Limited to re-arrange its capital and to provide for the extinction of its founders' shares and for issuing fully paid ordinary shares in lieu thereof and for altering the memorandum and articles of association of the Company and to increase its capital and for enabling Harrod's Stores Founders' Shares Company Limited to pay to its directors compensation for loss of office as directors of that company and for other purposes. (*Harrod's Stores Limited.*)

x. An Act to confer further powers on the Pontypool Gas and Water Company and for other purposes. (*Pontypool Gas and Water.*)

xi. An Act to enable the British Red Cross Society and the Grand Priory of the Order of the Hospital of Saint John of Jerusalem in England to apply to the public advantage the residue of their property acquired for the purposes of the present war and for other purposes. (*Red Cross and Order of Saint John.*)

xii. An Act to authorise the Chepstow Gas and Coke Consumers Company to raise additional capital to extend the limits of supply and to change the name of the Company and for other purposes. (*Chepstow Gas.*)

Royal Assent, 30th July 1918.

xiii. An Act to confer further powers on the Aldershot Gas Water and District Lighting Company. (*Aldershot Gas Water and District Lighting.*)

xiv. An Act to consolidate the Acts relating to the Railway Passengers Assurance Company and to extend the objects and business of the Company and to make new provisions for the government of the Company and the management of its affairs and for other purposes. (*Railway Passengers Assurance (Consolidation).*)

xv. An Act to extend the periods limited by the Pontypridd and Rhondda Water Act 1913 for the purchase of lands and construction of works and to revive powers for purchase of lands. (*Pontypridd and Rhondda Water.*)

xvi. An Act to authorise the mayor aldermen and burgesses of the borough of West Bromwich to alter the wards thereof to increase the number of aldermen and councillors and for other purposes. (*West Bromwich Corporation.*)

xvii. An Act to regulate the expenditure on capital account and lending of money by the London County Council during the financial period from the first day of April one thousand nine hundred and eighteen to the thirtieth day of September one thousand nine hundred and nineteen and for other purposes. (*London County Council (Money).*)

xviii. An Act to authorise the construction of additional docks and other works at Belfast to extend the powers of the Belfast Harbour Commissioners and for other purposes. (*Belfast Harbour.*)

xix. An Act for empowering the British Gas Light Company Limited to expend further capital and to extend their works at Norwich to extend their limits of supply and for other purposes. (*British Gas Light Company Limited (Norwich).*)

xx. An Act to authorise the Corporation of Morecambe to provide and work motor omnibuses and for other purposes. (*Morecambe Corporation.*)

xxi. An Act to authorise the mayor aldermen and burgesses of the city of Londonderry to acquire additional sources of water supply and to construct additional waterworks to make a street improvement to provide and run trolley vehicles and omnibuses and to confer further powers on them with respect to the supply of water and electricity and to make further and better provision for the improvement health and local government of the city and for other purposes. (*Londonderry Corporation.*)

xxii. An Act to extend the powers of the County of London Electric Supply Company Limited with reference to the user of certain lands and the payment of interest out of capital and for other purposes. (*County of London Electric Supply Company's.*)

xxiii. An Act to amend the provisions for the local management of the borough of Sligo and to extend the rating powers of the Corporation of the borough and to extend the power of the Corporation to borrow and re-borrow moneys and to provide for the payment by the Corporation of the expenses incurred in meeting the demands of the county council of the county of Sligo and to confer on the Local Government Board for Ireland further powers of control in regard to the performance of their respective duties by the Corporation and the officers thereof and to amend the provisions relating to the election and duration in office of the aldermen and councillors of the borough and for other purposes. (*Sligo Corporation.*)

xxiv. An Act to empower the mayor aldermen and burgesses of the borough of Nelson to construct additional waterworks to make further provision in regard to their water undertaking and for other purposes. (*Nelson Corporation Water.*)

P. xxv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Glasgow Corporation. (*Glasgow Corporation Order Confirmation.*)

P. xxvi. An Act to confirm Provisional Orders under the Land Drainage Act 1861 in the matter of proposed Drainage Districts in the Parish of Pinchbeck in the Holland Division of the County of Lincoln (*Land Drainage* (*Pinchbeck*) *Provisional Orders Confirmation.*)

P. xxvii. An Act to confirm a Provisional Order under the Land Drainage Act 1861 in the matter of a proposed Drainage District in the Parishes of Ramsey and Woodwalton in the county of Huntingdon. (*Land Drainage* (*Woodwalton*) *Provisional Order Confirmation.*)

P. xxviii. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to Cork Lurgan and Tralee. (*Local Government Board* (*Ireland*) *Provisional Orders Confirmation* (*No.* 1).)

P. xxix. An Act to confirm a Provisional Order of the Local Government Board for Ireland relating to the County Borough of Limerick. (*Local Government Board* (*Ireland*) *Provisional Order Confirmation* (*No.* 2).)

P. xxx. An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts 1882 to 1909 relating to Newquay (Amendment) and Wednesbury Amendment). (*Electric Lighting Orders Confirmation.*)

P. xxxi. An Act to confirm certain Provisional Orders made by the Board of Trade under the General Pier and Harbour Act 1861 relating to Bridport Sandown Scarborough and Shoreham. (*Pier and Harbour Orders Confirmation.*)

P. xxxii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Glasgow and South Western Railway. (*Glasgow and South Western Railway Order Confirmation.*)

ROYAL ASSENT, 8th August 1918.

P. xxxiii. An Act to confirm certain Provisional Orders of the Local Government Board relating to Batley Bognor Lancaster Shrewsbury and Todmorden (Rural). (*Local Government Board's Provisional Orders Confirmation* (*No.* 4).)

P. xxxiv. An Act to confirm a Provisional Order of the Local Government Board relating to Kendal. (*Local Government Board's Provisional Order Confirmation* (*No.* 5).)

P. xxxv. An Act to confirm a Provisional Order of the Local Government Board relating to Swansea. (*Local Government Board's Provisional Order Confirmation* (*No.* 6).)

P. xxxvi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Rothesay Tramways. (*Rothesay Tramways* (*Amendment*) *Order Confirmation.*)

xxxvii. An Act to provide for the transfer of the electricity undertakings of the Mexborough and Swinton Tramways Company to the mayor aldermen and burgesses of the county borough of Rotherham to extend the area for the supply of electricity by the said mayor aldermen and burgesses to make further provision in regard to their electricity gas and water undertakings and for other purposes. (*Rotherham Corporation.*)

xxxviii. An Act to authorise the Maidenhead Gas Company to raise additional capital to confer further powers upon the Company and for other purposes. (*Maidenhead Gas.*)

xxxix. An Act to authorise the closing of the church of Saint Olave Southwark and the sale of part of the site and churchyard thereof and the Saint Olave's Rectory the extinction of the ecclesiastical parish of Saint Olave Southwark and the merger thereof in other parishes and for other purposes. (*Saint Olave's Southwark Church.*)

xl. An Act to confer further powers upon the Wandsworth Wimbledon and Epsom District Gas Company and for other purposes. (*Wandsworth Wimbledon and Epsom District Gas.*)

xli. An Act to empower the West Sussex County Council to construct a new bridge and approaches across the River Adur at Shoreham-by-Sea and to transfer to the said County Council the rape bridges in the county of West Sussex and for other purposes. (*West Sussex County Council* (*Bridges*).)

xlii. An Act to empower the lord mayor aldermen and burgesses of the city of Bristol to construct additional dock works to extend the city and county of Bristol and for other purposes. (*Bristol Corporation.*)

xliii. An Act to confer further powers upon the Shropshire Worcestershire and Staffordshire Electric Power Company and for other purposes. (*Shropshire Worcestershire and Staffordshire Electric Power.*)

ROYAL ASSENT, 21st November 1918.

P. xliv. An Act to confirm certain Provisional Orders of the Local Government Board relating to Birkenhead Matlock Bath and Scarthin Nick Newton in Mackerfield Rawmarsh and Swansea and the East Dean and United Districts and the Isle of Wight Joint Hospital Districts. (*Local Government Board's Provisional Orders Confirmation* (*No.* 2).)

P. xlv. An Act to confirm certain Provisional Orders of the Local Government Board relating to Ashford Bradford Gainsborough Shipley and Sidmouth. (*Local Government Board's Provisional Orders Confirmation* (*No.* 3).)

P. xlvi. An Act to confirm a Provisional Order of the Local Government Board relating to Birmingham. (*Local Government Board's Provisional Order Confirmation* (*No.* 7).)

P. xlvii. An Act to confirm Provisional Orders of the Local Government Board relating to Blackpool and Southport. (*Local Government Board's Provisional Orders Confirmation* (*No.* 8).)

P. xlviii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Clyde Valley Electrical Power Company. (*Clyde Valley Electrical Power Order Confirmation.*)

P. xlix. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Cowdenbeath Water. (*Cowdenbeath Water Order Confirmation.*)

P. l. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Dunfermline District Water. (*Dunfermline District Water Order Confirmation.*)

P. li. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Arlesey Gas Sheffield Gas and Trowbridge Gas. (*Gas Orders Confirmation.*)

P. lii. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Llandrindod Wells Gas Hoylake and West Kirby Water North Warwickshire Water and Wey Valley Water. (*Gas and Water Orders Confirmation.*)

liii. An Act to confer further powers upon the Portsea Island Gas Light Company. (*Portsea Gas.*)

liv. An Act to confer further powers upon the Gas Light and Coke Company. (*Gas Light and Coke Company's.*)

lv. An Act to authorise the South Metropolitan Gas Company to raise additional capital and for other purposes. (*South Metropolitan Gas.*)

lvi. An Act to confer various powers upon the London United Tramways Limited and for other purposes. (*London United Tramways.*)

lvii. An Act to authorise the Ipswich Dock Commission to construct additional works to alter the tonnage duties and the rates on goods which may be levied by them and for other purposes. (*Ipswich Dock.*)

lviii. An Act to authorise the Londonderry and Lough Swilly Railway Company to make a railway and works at Londonderry and for other purposes. (*Londonderry and Lough Swilly Railway.*)

lix. An Act to authorise the Commercial Gas Company to raise additional capital and for other purposes. (*Commercial Gas.*)

lx. An Act to confer further powers upon the mayor aldermen and burgesses of the borough of Lancaster with reference to their waterworks undertaking the construction of street improvements and the local government of the said borough and for other purposes. (*Lancaster Corporation.*)

lxi. An Act to consolidate with amendments the Local Acts in force within and to alter the boundaries of the City of Sheffield to make provision in regard to the various undertakings of the Corporation to make better provision for the health and local government of the city and for other purposes. (*Sheffield Corporation (Consolidation).*)

lxii. An Act to authorise the acquisition by the South Suburban Gas Company of the undertaking of the Dartford Gas Company to confer further powers on the South Suburban Gas Company and for other purposes. (*South Suburban Gas.*)

PRIVATE ACTS.

Printed by the King's Printer, and whereof the Printed Copies may be given in evidence.

Royal Assent, 30th July 1918.

1. An Act to extend the powers of leasing over an Estate situate in or near Edgbaston in the City of Birmingham and other Estates comprised in or subject to the uses or trusts of a Resettlement made by the late Right Honourable Augustus Cholmondeley Baron Calthorpe. (*Calthorpe Estate.*)

2. An Act to provide for the division of the Testamentary Trusts of the late William Alexander Louis Stephen Duke of Hamilton Brandon and Chatellerault into two separate Trusts and for other purposes. (*Hamilton Estates.*)

3. An Act to confirm a Resettlement dated the twenty-first day of December one thousand nine hundred and seventeen of the Family Estates of Sir Charles Scarisbrick Knight and for other purposes. (*Scarisbrick Settlement.*)

Royal Assent, 21st November 1918.

4. An Act to confer upon the trustees of the will and codicils of the late John Graham Smith deceased further powers for the management development and improvement of the estates subject to the trusts of such will and codicils and to extend the time for the exercise of the powers of such trustees and for other purposes. (*Smith Estate.*)

PRIVATE ACT.

Not Printed.

Royal Assent, 30th July 1918.

An Act to dissolve the marriage of Margaret Emma Miles with Thomas Nash Miles her now husband and to enable her to marry again and for other purposes. (*Miles Divorce.*)

TABLE IIA.

A TABLE OF

The TITLES of the LOCAL and PRIVATE ACTS (including the PUBLIC ACTS of a Local Character) passed during the Session.

8 & 9 GEORGE 5.—A.D. 1918.

ARRANGED ALPHABETICALLY.

Aldershot Gas Water and District Lighting. c. xiii.

Belfast Harbour. c. xviii.
Bristol Corporation. c. xlii.
British Gas Light Company Limited (Norwich). c. xix.
Brixham Gas and Electricity. c. vii.

Calthorpe Estate. c. *l.*
Chepstow Gas. c. xii.
Clyde Valley Electrical Power Order Confirmation. c. xlviii.
Commercial Gas. c. lix.
County of London Electric Supply Company's. c. xxii.
Cowdenbeath Water Order Confirmation. c. xlix.

Dunfermline District Water Order Confirmation. c. l.

Electric Lighting Orders Confirmation. c. xxx.

Gas Light and Coke Company's. c. liv.
Gas Orders Confirmation. c. li.
Gas and Water Orders Confirmation. c. lii.
Glasgow Corporation Order Confirmation. c. xxv.
Glasgow and South Western Railway Order Confirmation. c. xxxii.

Hamilton Estates. c. *2.*
Harrod's Stores Limited. c. ix.

Ipswich Dock. c. lvii.

Lancaster Corporation. c. lx.
Land Drainage Provisional Orders Confirmation:—
(Lotting Fen.) c. ii.
(Pinchbeck.) c. xxvi.
(Woodwalton.) c. xxvii.
Local Government Board's Provisional Orders Confirmation:—
(No. 1). c. i.
(No. 2). c. xliv.
(No. 3). c. xlv.
(No. 4). c. xxxiii.
(No. 5). c. xxxiv.
(No. 6). c. xxxv.
(No. 7). c. xlvi.
(No. 8). c. xlvii.
Local Government Board (Ireland) Provisional Orders Confirmation:—
(No. 1). c. xxviii.
(No. 2). c. xxix.
London County Council (Money). c. xvii.
London United Tramways. c. lvi.
Londonderry Corporation. c. xxi.
Londonderry and Lough Swilly Railway. c. lviii.

Maidenhead Gas. c. xxxviii.
Marriages Provisional Order. See Provisional Order (Marriages) Confirmation.
Miles' Divorce.
Morecambe Corporation. c. xx.
Motherwell Water (Supplementary Supply) Order Confirmation. c. vi.

Nelson Corporation Water. c. xxiv.
Nitrate Railways Company Limited. c. iii.

Pier and Harbour Orders Confirmation. c. xxxi.
Pontypool Gas and Water. c. x.
Pontypridd and Rhondda Water. c. xv.
Portsea Gas. c. liii.
Provisional Order (Marriages) Confirmation. c. v.

Railway Passengers Assurance (Consolidation). c. xiv.
Red Cross and Order of Saint John. c. xi.
Rotherham Corporation. c. xxxvii.
Rothesay Tramways (Amendment) Order Confirmation. c. xxxvi.

Saint Olave's Southwark Church. c. xxxix.
Scarisbrick Settlement. c. *3*.
Sheffield Corporation (Consolidation). c. lxi.
Shropshire Worcestershire and Staffordshire Electric Power. c. xliii.
Sligo Corporation. c. xxiii.
Smith Estate. c. *4*.
South Metropolitan Gas. c. lv.
South Suburban Gas. c. lxii.

Wandsworth Wimbledon and Epsom District Gas. c. xl.
West Bromwich Corporation. c. xvi.
West Sussex County Council (Bridges). c. xli.
Westgate-on-Sea Congregational Chapel Charity Scheme Confirmation. c. iv.

Yorkshire Electric Power. c. viii.

TABLE III.

Showing the Effect of the Year's Legislation.

ACTS OF FORMER SESSIONS (IN CHRONOLOGICAL ORDER) REPEALED OR AMENDED BY ACTS OF 8 & 9 GEO. 5.*

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
17 Geo. 3. c. 53 -	Clergy Residences Repair -	Amended - - - - -	42.
21 Geo. 3. c. 66 -	Clergy Residences Repair -	Amended - - - -	42.
26 Geo. 3. c. 40 -	Exports - - - - -	Repealed - - - -	15, ss. 15 (6), 45, Sch. IV.
39 Geo. 3. c. 60 (Ir.).	Stockbrokers (I.) - - -	S. 6. am. - - - -	46, s. 1 (1).
6 Geo. 4. c. 50 -	Juries - - - - -	S. 1 am. - - - -	23, s. 5.
7 Geo. 4. c. 66 -	Clergy Residence - - -	Amended - - - -	42.
1 & 2 Vict. c. 23	Parsonages - - - -	Amended - - - -	42.
3 & 4 Vict. c. 18	Tobacco - - - - -	S. 13 rep. - - - -	15, s. 45, Sch. IV.
5 & 6 Vict. :			
c. 35	Income Tax - - - - -	Repealed - - - -	40, s. 238, Sch. VII.
c. 37	Land Tax - - - - -	Ss. 3–5 rep., so far as they relate to income tax.	40, s. 238, Sch. VII.
c. 80	Income Tax (Foreign Dividends).	Repealed - - - -	40, s. 238, Sch. VII.
7 & 8 Vict. c. 81	Marriages (I.) - - -	Ss. 4, 29 am. - - -	2, s. 1 (1), Sch.
9 & 10 Vict. c 73	Tithe - - - - -	S. 11 rep. in part - - -	54, ss. 5 (1), 11 (3), Sch. II.
14 & 15 Vict. :			
c. 90	Fines (I.) - - - - -	S. 10 am. - - - -	18, s. 2.
c. 93	Petty Sessions (I.) - -	Ss. 11, 34 am. - - -	18, ss. 1, 2.
16 & 17 Vict. :			
c. 34	Income Tax - - -	Repealed - - - -	40, s. 238, Sch. VII.
c. 91	Income Tax (Insurance) -	Repealed - - - -	40, s. 238, Sch. VII.
17 & 18 Vict. c. 24	Income Tax - - -	Repealed - - - -	40, s. 238, Sch. VII.
18 & 19 Vict. c. 35	Income Tax (Insurance) -	Repealed - - - -	40, s. 238, Sch. VII.
19 & 20 Vict. c. 80	Taxes - - - - - -	Repealed - - - -	40, s. 238, Sch. VII.

* Acts continued annually by the Expiring Laws Continuance Act are not noticed in this Table.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
22 & 23 Vict. c. 18	Income Tax - - -	Repealed - - - -	40, s. 238, Sch. VII.
23 & 24 Vict. :			
c. 14	Income Tax - - - -	Repealed - - - -	40, s. 238, Sch. VII.
c. 93	Tithe - - - - -	S. 1 rep. in part ; s. 3 rep. -	54, s. 11 (3), Sch. II.
c. 129	Excise on Spirits - - -	S. 1 rep. - - - -	15, s. 45, Sch. IV.
24 & 25 Vict. :			
c. 91	Revenue (No. 2) - - -	S. 36 rep. - - - -	40, s. 238, Sch. VII.
c. 133	Land Drainage - - -	Am. ; ss. 15, 47 rep. in part ; ss. 29, 34, 38, 67, 71 am. ; ss. 59, 63-65 rep.	17, s. 14, Sch. II., &c.
26 & 27 Vict. :			
c. 7	Manufactured Tobacco -	S. 1 rep. in part - - -	15, s. 45, Sch. IV.
c. 27	Marriage Law (I.), Amendment.	S. 7 am. - - - -	2, s. 1 (1), Sch.
c. 33	Revenue - - - - -	S. 17 rep. - - - -	15, s. 45, Sch. IV.
		S. 22 rep. - - - -	40, s. 238, Sch. VII.
c. 87	Trustee Savings Banks -	S. 55 virt. am. - - -	4, s. 1 (2) (*e*).
27 & 28 Vict. :			
c. 18	Revenue (No. 1) - - -	S. 15 rep. - - - -	40, s. 238, Sch. VII.
c. 24	Naval Agency and Distribution.	Applied with mods. - -	30, ss. 1 (4), 3 (2).
28 & 29 Vict. c. 69	Parsonages - - - -	Amended - - - -	42.
29 & 30 Vict. c. 36	Revenue - - - - -	Repealed - - - -	40, s. 238, Sch. VII.
31 & 32 Vict. c. 28	Revenue - - - - -	Repealed - - - -	40, s. 238, Sch. VII.
33 & 34 Vict. :			
c. 75	Elementary Education -	Ss. 17, 20 (2)-(8), 52, 67-73, 94 rep. ; ss. 74, 97 rep. in part ; ss. 36, 81, 84 ext. with mods. ; s. 74 am.	39, ss. 8 (2), 50, 51, Schs. I., II.
c. 110	Matrimonial Causes and Marriage Law (I.) Amendment.	Ss. 33, 38 am. - - -	2, s. 1 (1), Sch.
35 & 36 Vict. :			
c. 27	Elementary Education, &c. -	Repealed - - - -	39, s. 51, Sch. II.
c. 62	Education (S.) - - -	Ss. 8-10, 12 (so far as not already repealed), 13, 17-19, 21, 22, 40, 42-44, 53, Sch. B. (so far as not already repealed), Sch. C. rep. ; s. 67 rep. in part.	48, s. 32, Sch. VI.
c. 65	Bastardy Laws Amendment	S. 4 am. - - - -	49, s. 1.
c. 77	Metalliferous Mines Regulations.	S. 14, 19 applied - - -	52, s. 3 (1).
c. 82	Income Tax - - - -	Repealed - - - -	40, s. 238, Sch. VII.
c. 96	Ecclesiastical Dilapidations -	Applied - - - -	42, s. 6.
36 & 37 Vict. :			
c. 86	Elementary Education -	Ss. 15, 19, 24 (3) (7) rep. ; s. 24 (5) rep. in part ; s. 24 (4)-(6) (8) ext. with mods.	39, ss. 50, 51, Schs. I., II.
37 & 38 Vict. :			
c. 46	Customs (Isle of Man) Tariff	S. 2 am ; s. 3 rep. - -	41, s. 3.
c. 80	Constabulary (I.) - - -	S. 5 am. - - - -	53, s. 7.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
39 & 40 Vict.:			
c. 16	Customs and Inland Revenue	S. 8 rep.	40, s. 238, Sch. VII.
c. 36	Customs (Consolidation)	Ss. 104, 105 am; s. 107 rep.	15, ss. 14, 45, Sch. IV.
c. 49	Burghs Gas Supply (S.)	S. 38 ext. to Sinking Fund, &c.	45, s. 1.
c. 79	Elementary Education	Ss. 5, 6, 9, 10, 19, 28, 29, 35, 39, 40, 45-47, 50, Sch. I. rep.; ss. 7, 11, 24, 37 rep. in part; s. 38 ext. with mods.; s. 11 am.	39, ss. 8 (7), 50, 51, Schs. I., II.
40 & 41 Vict. c. 2	Treasury Bills	S. 6 restricted	1, s. 3 (2). 11, s. 2 (2). 37, s. 2 (2). 56, s. 3 (2).
41 & 42 Vict.:			
c. 15	Customs and Inland Revenue	S. 12 and s. 16 (so far as it relates to income tax) rep.	40, s. 238, Sch. VII.
c. 42	Tithe	S. 4 rep.	54, s. 11 (3), Sch. II.
c. 78	Education (S.)	S. 15 rep. in part; ss. 21, 26, 27, 29–32 Sch. rep.; s. 6 am.	48, s. 32, Schs. V., VI.
42 & 43 Vict. c. 21	Customs and Inland Revenue	S. 6 restricted S. 18 rep.	15, s. 15 (3). 40, s. 238, Sch. VII.
43 & 44 Vict.:			
c. 19	Taxes Management	Rep. (so far as it relates to income tax).	40, s. 238, Sch. VII.
c. 20	Inland Revenue	S. 11 rep.; s. 16 am.	15, ss. 12, 45, Sch. IV.
c. 23	Elementary Education	Ss. 4, 5 rep.	39, s. 51, Sch. II.
44 & 45 Vict.:			
c. 12	Customs and Inland Revenue	Ss. 3, 7 rep. S. 23 rep. (so far as it relates to income tax).	15, s. 45, Sch. IV. 40, s. 238, Sch. VII.
c. 58	Army	Ss. 24 (5), 52 (1), 108A, 133 (1), 140 (2), 142, 145 (2), 156 (1) (9), 163 (1), 179A am.	6, ss. 4–13.
45 & 46 Vict.:			
c. 18	Public Schools (S.) Teachers	Repealed	48, ss. 24 (4), 32, Sch. VI.
c. 49	Militia	Ss. 30 (1), 34 (2) rep. in part; ss. 33, 34 (1) (3), 35 rep. as to E. & S.	19, s. 1, Sch.
c. 63	Constabulary (I.) Amendment.	S. 2 am.; Sch. (so far as unrepealed) rep.	53, s. 1 (2) (5).
46 & 47 Vict.:			
c. 14	Constabulary and Police (I.)	S. 4, Sch. II. (9) (12) am.	53, s. 3.
c. 55	Revenue	S. 12 (so far as it relates to income tax) rep.	40, s. 238, Sch. VII.
c. 56	Education (S.)	Ss. 5 (so far as not already repealed), 13, 15 rep.	48, s. 32, Sch. VI.
c. 60	Labourers (I.)	S. 15 temp. am.	20, s. 1.
47 & 48 Vict. c. 62	Revenue	Ss. 6, 7 (so far as they relate to income tax) rep.	40, s. 238, Sch. VII.
48 & 49 Vict.:			
c. 32	Tithe Rentcharge Redemption.	S. 3 rep. in part	54, s. 11 (3), Sch. II.
c. 51	Customs and Inland Revenue	Ss. 25, 26 rep.	40, s. 238, Sch. VII.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
50 & 51 Vict. :			
c. 15	Customs and Inland Revenue	S. 18 rep.	40, s. 238, Sch. VII.
c. 71	Coroners	S. 3 virt. am.	23, s. 7.
51 & 52 Vict. :			
c. 8	Customs and Inland Revenue	S. 24 rep.	40, s. 238, Sch. VII.
c. 43	County Courts	S. 101 virt. am.	23, s. 3.
52 & 53 Vict. :			
c. 42	Revenue	Ss. 10, 12, and ss. 13, 14 (so far as they relate to income tax) rep.	40, s. 238, Sch. VII.
c. 75	Parliamentary Grant (Caithness and Sutherland).	Repealed	48, s. 32, Sch. VI.
53 & 54 Vict. :			
c. 8	Customs and Inland Revenue	Ss. 4, 6 rep.	15, s. 45, Sch. IV.
		Ss. 23, 24, 30, and ss. 27, 28 (so far as they relate to income tax) rep.	40, s. 238, Sch. VII.
c. 22	Education Code	Repealed	39, s. 51, Sch. II.
c. 43	Education of Blind, &c., Children (S.).	S. 5 rep. in part; s. 3 am.	48, s. 32, Schs. V., VI.
c. 45	Police	S. 2, Sch. I. (6) (9) am.; s. 13 (2) rep.; s. 15 (2) ext. with mods. as to E. and W.	51, ss. 2, 3.
54 & 55 Vict. :			
c. 13	Taxes (Regulation of Remuneration).	Rep. (so far as it relates to income tax).	40, s. 238, Sch. VII.
c. 21	Savings Banks	Ss. 4, 10 (*e*) am.	4, ss. 2 (4), 3 (2).
c. 39	Stamps	Ss. 34, 38, Sch. I. am.	15, s. 36.
c. 56	Elementary Education	Repealed	39, s. 51, Sch. II.
55 & 56 Vict. :			
c. 29	Technical and Industrial Institutions.	S. 10 rep. in part	39, s. 51, Sch. II.
56 & 57 Vict. :			
c. 2	Trades Union (Provident Funds).	Repealed	40, s. 238, Sch. VII.
c. 7	Customs and Inland Revenue	S. 7 rep.	40, s. 238, Sch. VII.
c. 39	Industrial and Provident Societies.	S. 24 rep.	40, s. 238, Sch. VII.
c. 51	Elementary Education (School Attendance).	Repealed	39, s. 51, Sch. II.
c. 66	Rules Publication	S. 1 restricted	14, s. 1 (5). 32, s. 12. 50, s. 2.
57 & 58 Vict. c. 30	Finance	Ss. 34–36 rep.	40, s. 238, Sch. VII.
59 & 60 Vict. c. 28	Finance	Ss. 2, 3, 8, 9 rep.; ss. 26, 27 am.	15, ss. 21, 45, Sch. IV.
		Ss. 26–28, and s. 30 (so far as it relates to income tax) rep.	40, s. 238, Sch. VII.
60 & 61 Vict. :			
c. 24	Finance	S. 5 rep.	40, s. 238, Sch. VII.
c. 32	School Board Conference	Repealed	39, s. 51, Sch. II.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
61 & 62 Vict. c. 10	Finance	S. 9 restricted Ss. 8-11 rep.	15, s. 24 (4). 40, s. 238, Sch. VII.
c. 57	Elementary School Teachers (Superannuation).	Am.; s. 1 (2) (*a*) restr.; ss. 2, 3 (2) rep. in part; ss. 3 (3)–(6), 4 rep.	55, ss. 12, 13, &c.
62 & 63 Vict.: c. 9	Finance	S. 3 rep.	15, s. 45, Sch. IV.
c. 13	Elementary Education, &c.	Repealed	39, s. 51, Sch. II.
63 Vict. c. 7	Finance	Ss. 3-7 rep.	15, s. 45, Sch. IV.
63 & 64 Vict. c. 53	Elementary Education	Ss. 1, 7 rep.; s. 6 rep. in part and am.	39, ss. 8 (2), 51, Sch. II.
1 Edw. 7: c. 9	Education (S.)	Ss. 2, 3 am.	48, s. 14 (1).
c. 11	Education	Repealed	39, s. 51, Sch. II.
c. 22	Factory and Workshops	Ss. 68–72 rep. except as to S. and I. [*but see Terms*]. Ss. 68–72 rep. as to S. [*but see Terms*].	39, s. 51, Sch. II. 48, s. 32, Sch. VI.
2 Edw. 7: c. 7	Finance	S. 5 (1) rep., in part	15, s. 45, Sch. IV.
c. 17	Midwives	Am.; ss. 5, 7 am.; s. 9 rep.; ss. 5, 10, 17 rep., in part.	42, ss. 2, 3, 12, 16 (3), Sch.
c. 19	Education Act (Renewal)	Repealed	39, s. 51, Sch. II.
c. 42	Education	Ss. 10, 14, 17 (7), 21 (1), 23 (5) (10), Sch. III. (5) rep.; ss. 2 (1), 7 (5), 21 (2) (3), Sch. III. (1) rep. in part.	39, s. 51, Sch. II.
3 Edw. 7: c. 10	Education (Provision of Working Balances).	Repealed	39, s. 51, Sch. II.
c. 20	Patriotic Fund Re-organisation.	Sch. I. (1) (6) am.	57, s. 7.
c. 24	Education (London)	Sch. I. (2) (7) rep.	39, s. 51, Sch. II.
c. 45	Employment of Children	Ss. 3 (1) 12, definition of "local authority" am.; and s. 3 (2) rep. in part, so far as they relate to E. and W. Ss. 3, 5, 14 am. as to S.	39, s. 13 (1). 48, ss. 16, 32 Sch. V.
c. 46	Revenue	S. 1 (1) ext. Ss. 10, 13 rep.	15, s. 16 (1). 40, s. 238, Sch. VII.
4 Edw. 7: c. 7	Revenue	Ss. 8, 9, rep.	40, s. 238, Sch. VII.
c. 15	Prevention of Cruelty to Children.	Ss. 2 (*b*) (*c*), 3 am., so far as they relate to E. and W.	39, s. 13 (2).
6 Edw. 7: c. 20	Revenue	S. 11 rep.	40, s. 238, Sch. VII.
c. 58	Workmen's Compensation	Amended	8, s. 1.
7 Edw. 7: c. 13	Finance	S. 19 (1) (7) (*a*) am. Ss. 19–23 (1), 24–28 rep.	15, s. 18. 40, s. 238, Sch. VII.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
7 Edw. 7 :			
c. 43	Education (Administrative Provisions).	S. 4 rep. [*but see Terms*] ; s. 14 (1) rep. in part.	39, s. 51, Sch. II.
8 Edw. 7 :			
c. 48	Post Office - - - -	S. 2 (1) am. - - -	10, s. 1.
c. 60	Constabulary (I.) - -	S. 4 ext. with mod. - -	53, s. 5 (3).
c. 63	Education (S.) - - -	Am. ; 7 am. ; s. 4 applied with mods. ; ss. 3 (4), 14 (6), 15 rep. in part ; ss. 9, 10, 16 (2)-(4), 17, 18, 27, 31, Sch. I. rep.	48, ss. 14 (1), 15, 21 (2) (*b*), 32, Sch. VI.
			48, ss. 14 (1), 15, 21 (2) (*b*), 32, Schs. V., VI.
c. 67	Children - - - - -	S. 21 ext. - - - -	57, s. 9 (4).
c. 69	Companies (Consolidation) -	Applied with mods. - -	31, s. 1, Sch.
9 Edw. 7 :			
c. 22	Trade Boards - - -	Am. ; ss. 4 (1) (5), 6, 8, 12, 15 am. ; ss. 1, 4 (2) (3) and proviso to (4), 5, 7, 10 (2) rep. ; s. 21 (4) rep. in part [*but see Terms*].	32, ss. 1 (6), 3 (1), 4 (5), 5, 6, 11, 13, Schs. II., III.
c. 29	Education (Administrative Provisions).	S. 3 rep. [*but see Terms*] -	39, s. 51, Sch. II.
c. 48	Asylums Officers Superannuation.	Extended with mods. - -	33, s. 1.
10 Edw. 7. c. 8 -	Finance - - - -	Ss. 81 (1) (3), 82, Sch. III., (Part I.) rep. ; s. 68 am.	15, ss. 27 (1) 45, Sch. IV.
		Ss. 66-72 rep. - - -	40, s. 238, Sch. VII.
10 Edw. 7. and 1. Geo. 5. c. 37 -	Education (Choice of Employment).	S. 1 am. - - - -	39, s. 22.
1 Geo. 5. c. 2 -	Revenue - - - -	Ss. 12-14 rep. - - -	40, s. 238, Sch. VII.
1 & 2 Geo. 5 :			
c. 48	Finance - - - -	S. 20 am. - - - -	15, s. 43.
c. 50	Coal Mines - - - -	Ss. 20, 21 applied - - -	52, s. 3 (1).
c. 55	National Insurance - -	Sch. I. (Part II.) ext. - -	55, s. 17.
2 & 3 Geo. 5 :			
c. 8	Finance - - - -	Ss. 6, 7 rep. - - - -	40, s. 238, Sch. VII.
c. 12	Elementary School Teachers (Superannuation).	S. 2 (2) am. - - - -	55, s. 13 (4).
3 & 4 Geo. 5 :			
c. 13	Education (S.) (Glasgow Electoral Divisions).	Repealed - - - -	48, s. 32, Sch. VI.
c. 30	Finance - - - -	S. 3 rep. - - - -	40, s. 238, Sch. VII.
4 & 5 Geo. 5 :			
c. 10	Finance - - - -	Ss. 3-5, 7-11 rep. - - -	40, s. 238, Sch. VII.
c. 17	British Nationality and Status of Aliens.	Ss. 1, 2, 5 (2) (3), 7, 8 (1), 10, 27 am.	38, ss. 1, 2.
c. 45	Elementary Education, &c. -	Extended - - - -	39, s. 20.
c. 54	Constabulary and Police (I.)	S. 3 (2) virt. am. ; Sch. III. am.	53, ss. 4, 5 (2).
c. 76	Death Duties (Killed in War)	Extended - - - -	15, s. 44.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
5 & 6 Geo. 5 :			
c. 7	Finance - - - -	Ss. 2–4, 10 rep. ; s. 13 applied with mod.	15, ss. 23 (1), 45, Sch. IV.
		S. 13 rep. - - - -	40, s. 238, Sch. VII.
c. 8	Defence of the Realm (Consolidation).	Extended - - - -	57, s. 13.
		Extended - - - -	58, s. 1.
c. 11	War Obligations - - -	S. 1, Sch. further ext. - -	28, s. 1.
c. 32	Irish Police (Naval and Military Service).	S. 1 am. - - - - -	53, ss. 5 (1), 6.
c. 51	Ministry of Munitions - -	Extended - - - -	60, s. 1.
c. 54	Munitions of War - -	Part I. rep. - - - -	61, s. 6.
c. 62	Finance - - - -	Ss. 11–23, 28 (1) rep. - -	40, s. 238, Sch. VII.
c. 64	Notification of Births (Extension).	S. 2 (2) virt. rep. ; s. 3 am. -	29, ss. 2 (3), 4.
c. 89	Finance - - - -	S. 22 (1) rep. - - -	15, s. 45, Sch. IV.
		Ss. 21 (1)-(4), 22–37 rep. -	40, s. 238, Sch. VII.
c. 93	War Loan (Supplement to the Provisions).	Ss. 1, 2, 4, 5 am. - - -	25, s. 2.
		S. 3 rep. - - - -	40, s. 238, Sch. VII.
c. 95	Education (Small Population Grants).	Repealed - - - -	39, s. 51, Sch. II.
c. 97	Mortgage Interest (War Restrictions).	S. 1 (3) am. [*but see Terms*] -	7, s. 1.
c. 99	Munitions of War (Amendment).	Ss. 4 (2), 6–8 rep. - - -	61, s. 6.
c. 100	Parliament and Registration	S. 1 (1) temp. am. - -	22, s. 1.
c. 104	Military Service - - -	Ss. 1 (1), 3 (2) (5), Sch. I. rep. [*but see Terms*].	5, s. 8 (3), Sch. II.
c. 105	Trading with the Enemy Amendment.	Am. ; s. 1 extended - -	31, ss. 3, 5, &c.
6 & 7 Geo. 5 :			
c. 15	Military Service - - -	Proviso to s. 2, and ss. 1, 8 rep. [*but see Terms*].	5, ss. 1 (2), 8 (3), Sch. II.
c. 24	Finance - - - -	Ss. 25–27, 42 am. - - -	15, ss. 18 (1), 19, 20 (1), 40.
		Ss. 25–40, 42, 43, 44 (except subs. (1)), 53, 64 rep.	40, s. 238, Sch. VII.
c. 31	Police Factories, &c. (Miscellaneous Provisions).	S. 1 rep. - - - -	51, s. 3.
c. 35	Elementary Education (Free Grant).	Repealed - - - -	39, s. 51, Sch. II.
c. 38	Small Holding Colonies -	Ss. 1 (3), 11 (*c*) am. - -	26, s. 1.
c. 59	Constabulary and Police (I).	S. 1, Schs. I., II., rep. - -	53, s. 1 (5).
7 Geo. 5 c. 12	Military Service (Review of Exceptions).	Repealed - - - -	5, s. 8 (3), Sch. II.
7 & 8 Geo. 5 :			
c. 13	Parliament and Local Elections.	S. 1 rep. - - - -	22, s. 1.
c. 14	Naval and Military War Pensions, &c. (Administrative Expenses).	Ss. 1 (2), 3, 8 (1) am. ; s. 3 rep. in part ; ss. 1, 8 (2), 9 rep. [*but see Terms*].	57, ss. 3, 11, 18 (4), Sch.
c. 26	Military Service (Conventions with Allied States).	Am ; s. 2 (1) (*d*) rep. [*but see Terms*].	5, ss. 5, 8 (3), Sch. II.
c. 31	Finance - - - -	Ss. 13, 34, 35, Sch. I. am. -	15, ss. 7 (3), 27 (1) 39, 42.
		Ss. 11–19 rep. - - -	40, s. 238, Sch. VII.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 8 & 9 Geo. 5.
7 & 8 Geo. 5 :			
c. 37	Naval and Military War Pensions, &c. (Transfer of Powers).	S. 2 am. - - - - -	57, s. 8 (1).
c. 45	Munitions of War - -	Ss. 1, 5 rep. - - - - -	61, s. 6.
c. 46	Corn Production - - -	S. 11 (3) am. - - - -	36, s. 1.
c. 54	Naval and Military War Pensions, &c. (Committees).	S. 1 am. - - - - -	57, ss. 12, 15.
8 & 9 Geo. 5 :			
c. 15	Finance - - - - -	Ss. 18 (2), 21, 23–32, 33 (so far as it relates to income tax), 40 rep. ; s. 41 rep. in part.	40, s. 238, Sch. VII.
c. 64	Representation of the People	S. 23 (3) temp. am. - -	50, s. 1.

TABLE IV.

A LIST

OF

THE LOCAL AND PRIVATE ACTS,

(8 & 9 Geo. 5. 1918.)

ARRANGED IN CLASSES.

Class I.—Bridges, Ferries, Roads, Subways and Tunnels.
- (1) Bridges.
- (2) Ferries.
- (3) Roads.
- (4) Subways and Tunnels.

" II.—Railways, Tramroads and Tramways.
- (1) Railways.
- (2) Tramroads and Tramways.
- (3) Light Railways.

" III.—Canals, Rivers and Navigations.

" IV.—Harbours, Docks, Ports, Piers and Quays.

" V.—Local Government (including Judicial Matters, Poor Law and Public Health).

" VI.—Lighting, Power and Heating.
- (1) Gas.
- (2) Electricity.

" VII.—Water Supply.

" VIII.—Drainages and Drainage Embankments.

" IX.—Inclosures, Open Spaces, &c.
- (1) Inclosures and Allotments.
- (2) Open Spaces, Commons and Parks.

" X.—Fisheries.

" XI.—Charitable and Educational, &c., Foundations and Institutions.

Class XII.—Ecclesiastical Affairs (including Tithes and Marriage Confirmation).

„ XIII.—Personal and Private (including Estates).

(1) Annuities and Grants of Money.
(2) Divorce.
(3) Estates.
(4) Names, Change of.
(5) Naturalization.
(6) Patents.
(7) Restoration of Dignities.
(8) Miscellaneous.

„ XIV.—Trading and other Companies.

(1) Banking and Investment.
(2) Cemetery.
(3) Insurance.
(4) Land and Building.
(5) Miscellaneous.

„ XV.—Crown.

„ XVI.—Provisional Orders Confirmation.

Note.—In this Table, words, printed in *italics*, following the Title, are added to explain the principal purposes of the Act; where none are added, and the Title itself conveys no explanation, the Act may be considered as one giving General Powers.

Class I.—Bridges, Ferries, Roads, Subways and Tunnels.

(1) *Bridges:*
West Sussex County Council (Bridges) (*New bridge over River Adur, &c.*) c. xli.

(2) *Ferries:* Nil.

(3) *Roads:* Nil.

(4) *Subways and Tunnels:* Nil.

Class II.—Railways, Tramroads and Tramways.

(1) *Railways:*
Londonderry and Lough Swilly (*New railway and works, &c.*). c. lviii.
Nitrate (*Shareholders' rights on reduction of capital, &c.*). c. iii.

[*For Act confirming Provisional Order under Private Legislation Procedure (Scotland) Act*, 1899, *see* Class XVI. (8).]

(2) *Tramroads and Tramways:*
London United Tramways. c. lvi.
Londonderry Corporation. c. xxi.

[*For Act confirming Provisional Order under Private Legislation Procedure (Scotland) Act*, 1899, *see* Class XVI. (8.)]

Class III.—Canals, Rivers and Navigations.

Nil.

Class IV.—Harbours, Docks, Ports, Piers and Quays.

Belfast Harbour (*Construction of additional docks, &c.*). c. xviii.
Bristol Corporation (*Construction of additional docks, &c.*). c. xlii.
Ipswich Dock Commission (*Construction of additional works. Power to alter tonnage duties, &c.*) c. lvii.

[*For Act confirming Provisional Orders under General Pier and Harbour Act*, 1861, *see* Class XVI. (4).]

Class V.—Local Government (including Judicial Matters, Poor Law and Public Health).

Bristol Corporation. (*Additional docks, &c.*). c. xlii.
Lancaster Corporation. c. lx.
London County Council (Money). c. xvii.
Londonderry Corporation. c. xxi.
Nelson Corporation Water (*Additional Waterworks. Finance*). c. xxiv.
Rotherham Corporation (*Transfer of electricity undertakings, &c.*). c. xxxvii.
Sheffield Corporation (Consolidation). c. lxi.
Sligo Corporation. c. xxiii.
West Bromwich (*Alteration of wards. Additional aldermen, &c.*). c. xvi.

[*For Acts confirming Provisional Orders under Acts relating to subjects embraced in this Class, see* Class XVI.]

Class VI.—Lighting, Power and Heating.

(1) *Gas:*

Aldershot Gas Water and District Lighting. c. xiii.
British Gas Light (*Extension of works, &c.*). c. xix.
Brixham Gas and Electricity (*Calorific power. Additional capital, &c.*). c. vii.
Chepstow (*Consolidation of capital. Calorific power. Benefit Fund. Supply, &c.*). c. xii.
Commercial (*Additional capital, &c.*). c. lix.
Gas Light and Coke. c. liv.
Maidenhead (*Additional capital, &c.*). c. xxxviii.
Pontypool Gas and Water (*Calorific power. Supply, &c.*). c. x.
Portsea. c. liii.
Rotherham Corporation. c. xxxvii., Part III.
South Metropolitan (*Additional capital, &c.*). c. lv.
South Suburban (*Acquisition of Dartford Gas Company, &c.*). c. lxii.
Wandsworth Wimbledon and Epsom District (*Finance*). c. xl.

[*For Acts confirming Provisional Orders relating to Gas Undertakings, see* Class XVI. (3), (7), (8).]

Class VI.—Lighting, Power and Heating—*continued.*

(2) *Electricity:*

County of London Electric Supply. c. xxii.
Londonderry Corporation. c. xxi., Part VII.
Rotherham Corporation. c. xxxvii., Part II.
Shropshire Worcestershire and Staffordshire Electric Power. c. xliii.
Yorkshire Electric Power (*Agreements, &c.*). c. viii.

[*For Acts confirming Provisional Orders under Electric Lighting Acts, see* Class XVI. (2).]

Class VII.—Water Supply.

Lancaster Corporation. c. lx., Part III.
Londonderry Corporation. c. xxi., Part II.
Nelson Corporation (*Additional waterworks, &c.*). c. xxiv.
Pontypool Gas and Water (*Additional works, &c. Supply*). c. x.
Pontypridd and Rhondda (*Purchase of lands. Construction of works, &c.*). c. xv.
Rotherham Corporation. c. xxxvii., Part IV.

[*For Acts confirming Provisional Orders relating to Water Undertakings, see* Class XVI. (3), (7), (8).]

Class VIII.—Drainages and Drainage Embankments.

[*For Acts confirming Provisional Orders under Land Drainage Acts*, 1861 *and* 1914, *see* Class XVI. (5).]

Class IX.—Inclosures, Open Spaces, &c.

(1) *Inclosures and Allotments:* Nil.

(2) *Open Spaces Commons and Parks:* Nil.

Class X.—Fisheries.

Nil.

Class XI.—Charitable and Educational Foundations and Institutions.

Red Cross and Order of Saint John (*Power to use funds to relieve distress*). c. xi.
Westgate-on-Sea Congregational Chapel Charity Scheme Confirmation. c. iv.

[*For Act confirming Scheme under Charitable Trusts Acts, see* Class XVI. (1).]

Class XII.—Ecclesiastical Affairs (including Tithes and Marriage Confirmation).

Saint Olave's Southwark Church (*Closing of the church; Sale of part of site, &c.*). c. xxxix.

[*For Act confirming Provisional Order under Provisional Order (Marriages) Act*, 1905, *see* Class XVI. (9).]

Class XIII.—Personal and Private (including Estates).

(1) *Annuities and Grants of Money:* Nil.

(2) *Divorce:*
Miles.

(3) *Estates:*
Calthorpe. c. *1*; Hamilton. c. *2*; Scarisbrick Settlement. c. *3*; Smith. c. *4*.

(4) *Names, Change of:* Nil.

(5) *Naturalization:* Nil.

(6) *Patents:* Nil.

(7) *Restoration of Dignities:* Nil.

(8) *Miscellaneous:* Nil.

Class XIV.—Trading and other Companies.

(1) *Banking and Investment:* Nil.

(2) *Cemetery:* Nil.

(3) *Insurance:*
Railway Passengers Assurance (Consolidation). c. xiv.

(4) *Land and Buildings:* Nil.

(5) *Miscellaneous:*
Harrod's Stores Limited (*Increase of capital. Reserve funds, &c.*). c. ix.
Nitrate Railways Company Limited (*Shareholders rights on reduction of capital, &c.*). c. iii.

Class XV.—Crown.

Nil.

Class XVI.—Provisional Orders Confirmation.

(1) *Under Charitable Trusts Acts:*
Scheme of Charity Commissioners. c. iv. (Westgate-on-Sea Congregational Chapel).

(2) *Under Electric Lighting Acts:*
Orders of Board of Trade. c. xxx.

Class XVI.—Provisional Orders Confirmation—*continued.*

(3) *Under Gas and Water Works Facilities Act*, 1870 :
Orders of Board of Trade. c. li. (Gas) ; c. lii. (Gas and Water).

(4) *Under General Pier and Harbour Act*, 1861 :
Orders of Board of Trade. c. xxxi.

(5) *Under Land Drainage Acts*, 1861 and 1914 :
Orders of Board of Agriculture and Fisheries. c. ii. (Lotting Fen) ; c. xxvi. (Pinchbeck) ; c. xxvii. (Woodwalton).

(6) *Under Local Government Acts :*
Public Health Act, 1875 :
Orders of Local Government Board. c. i. (No. 1) ; c. xxxiii. (No. 4) ; c. xxxiv. (No. 5) ; c. xxxv. (No. 6) ; c. xliv. (No. 2) ; c. xlv. (No. 3) ; c. xlvi. (No. 7) ; c. xlvii. (No. 8).

(7) *Under Local Government (Ireland) Acts :*
Public Health (Ireland) Acts, 1878-1907 :
Orders of Local Government Board for Ireland. c. xxviii. (No. 1) ; c. xxix. (No. 2).

(8) *Under Private Legislation Procedure (Scotland) Act*, 1899 :
Orders of Secretary for Scotland, viz. :
Class II. (1). c. xxxii.
,, II. (2). c. xxxvi.
,, V. c. xxv.
,, VI. (2). c. xlviii.
,, VII. c. vi. ; c. xlix. ; c. l.

(9) *Under Provisional Order (Marriages) Act*, 1905 :
Order of Secretary of State. c. v.

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TO THE

PUBLIC GENERAL STATUTES,

8 & 9 GEORGE 5.—A.D. 1918.

NOTE.—The capital letters placed after the chapter have the following signification :—

E.	*that the Act relates to*		England (and Wales, if it so extend).
S.	,,	,,	Scotland exclusively.
I.	,,	,,	Ireland exclusively.
U.K.	,,	,,	Great Britain and Ireland (and Colonies, if it so extend).
Ind.	,,	,,	India specially.
C.	,,	,,	The Colonies specially, or any of them.

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